



Report to: General Committee

Meeting Date: May 23, 2023

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**SUBJECT:** 2023 Tax Rates and Levy By-law

**PREPARED BY:** Shane Manson, Senior Manager, Revenue & Property Tax

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**RECOMMENDATION:**

1. That the report dated May 23, 2023 entitled “2023 Tax Rates and Levy By-law” be received; and,
2. That a by-law to provide for the levy and collection of property taxes totalling \$814,035,928 required by the City of Markham, the Regional Municipality of York, Province of Ontario (Education) and Business Improvement Areas, in a form substantially similar to Appendix A (attached), satisfactory to the City Solicitor and provides for the mailing of notices and requesting payment of taxes for the year 2023, as set out as follows, be approved; and,

TAX LEVYING BODY	2023 TAX LEVY AMOUNT
City of Markham	\$176,566,030
Region of York	\$383,061,591
Province of Ontario (Education)	\$253,954,446
Markham Village BIA	\$239,640
Unionville BIA	\$214,221
<b>Total</b>	<b>\$814,035,928</b>

3. That staff be authorized to levy against Markham Stouffville Hospital and Seneca College the annual levy pursuant to Section 323 of the *Municipal Act, 2001*, as outlined in Section 9 of the attached by-law once the required information is received from the Ministry of Training, Colleges and Universities; and,
4. That the attached by-law be passed to authorize the 2023 Tax Rates and Levy By-law; and,
5. That Staff be authorized and directed to do all things necessary to give effect to this resolution.

**PURPOSE:**

The purpose of this report is to obtain authorization for the adoption of the tax rates for the 2023 tax year for the levy requirements of the City of Markham, the Regional Municipality of York and the Province of Ontario (Education).

**BACKGROUND:**

The Municipal Act, 2001 provides that the Council of a local municipality shall, after the adoption of estimates for the year, pass a by-law to levy a separate tax rate upon all property assessed in the local municipality rateable for local municipal purposes, upper tier purposes and education purposes, as may be appropriate.

**OPTIONS/ DISCUSSION:**

Council has approved its 2023 Budget estimates for City services, requiring property taxes to be levied as follows:

2023 City of Markham Tax Levy:	\$176,566,030
2023 Markham Village BIA:	\$239,640
2023 Unionville BIA:	\$214,221

The Regional Municipality of York has approved its 2023 Budget estimates requiring property taxes, Railway Rights of Way and Utilities to be levied as follows:

2023 Regional Municipality of York total requisition:	\$1,337,844,596
2023 City of Markham % share:	28.63%
2023 City of Markham \$ share:	\$383,061,591

All the required regulations establishing the education tax rates for the 2023 property tax levy have been passed by the Province of Ontario and received by the Municipality. The total 2023 levy to be raised for education purposes is \$253,954,446.

Property Tax Installment Dates

The 2023 final tax instalment due dates for the residential class are July 5 and August 8. The non-residential properties are billed later in 2023 due to added provincial legislated requirements. The tax instalment due dates for Commercial, Industrial and Multi-Residential classes are October 5 and November 6.

Property Tax Rates by Classification and Levying Body

Levying Body	Residential	% of Rate	Commercial	% of Rate	Industrial	% of Rate
City	0.160816%	24.27%	0.214223%	13.74%	0.264253%	15.39%
Region	0.348892%	52.65%	0.464759%	29.81%	0.573299%	33.38%
Education	0.153000%	23.08%	0.880000%	56.45%	0.880000%	51.23%
<b>Total</b>	<b>0.662708%</b>	<b>100.00%</b>	<b>1.558982%</b>	<b>100.00%</b>	<b>1.717552%</b>	<b>100.00%</b>

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## **FINANCIAL CONSIDERATIONS**

The proposed tax rates have been calculated to achieve the tax revenue requirements of the 2023 budgets, as approved by the Councils of the City of Markham and The Regional Municipality of York. The education tax rates are established via a Regulation issued by the Province of Ontario.

## **HUMAN RESOURCES CONSIDERATIONS**

Not applicable

## **ALIGNMENT WITH STRATEGIC PRIORITIES:**

Not applicable

## **BUSINESS UNITS CONSULTED AND AFFECTED:**

Legal Services Department

## **RECOMMENDED BY:**

**X**

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Mark Visser  
Treasurer (A)

**X**

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Trinela Cane  
Commissioner, Corporate Services

## **ATTACHMENTS:**

Appendix A - 2023 Tax Rates and Levy By-Law

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**APPENDIX A: 2023 TAX RATES AND LEVY BY-LAW****THE CORPORATION OF THE CITY OF MARKHAM  
DRAFT BY-LAW NO. 2023-XXX**

BEING A BY-LAW TO PROVIDE FOR THE LEVY AND COLLECTION OF SUMS REQUIRED BY THE CORPORATION OF THE CITY OF MARKHAM FOR THE YEAR 2023 AND TO PROVIDE FOR THE MAILING OF NOTICES REQUIRING PAYMENT OF TAXES FOR THE YEAR 2023.

**WHEREAS** Subsection 312(2) of the *Municipal Act, 2001* provides that the Council of a local municipality shall, after the adoption of estimates for the year, pass a by-law each year to levy a separate tax rate on the assessment in each property class in the local municipality rateable for local municipal purposes; and,

**WHEREAS** Sections 307 and 308 of the said *Act* require taxes to be levied upon the whole of the assessment for real property according to amounts assessed under the *Assessment Act* and that tax rates to be established in the same proportion to tax ratios; and,

**WHEREAS** estimates have been prepared showing the sum of \$176,566,030 raised for the lawful purpose of The Corporation of the City of Markham for the year 2023, \$383,061,591 for the Region of York and \$253,954,446 for the Boards of Education; and,

**WHEREAS** the Assessment Roll made in 2022 and upon which 2023 taxes are to be levied, was returned by the Municipal Property Assessment Corporation and is the last revised Assessment Roll; and

**WHEREAS** the total taxable assessment within the City of Markham is \$105,586,339,867; and,

**NOW THEREFORE** the Council of The Corporation of the City of Markham enacts as follows:

- 1. THAT** the following property tax ratios are to be applied in determining tax rates for taxation in 2023:

PROPERTY CLASS	2023 TAX RATIO
Residential	1.000000
Multi-Residential	1.000000
Commercial	1.332100
Landfill	1.100000
Industrial	1.643200
Pipeline	0.919000
Farmland	0.250000
Managed Forest	0.250000

2. **THAT** the sum of \$176,566,030 shall be levied and collected for the City of Markham purposes for the year 2023 such amount to be provided for as follows:

CLASS	ASSESSMENT	TAX RATE	TAXES
Residential (RT)	91,662,763,609	0.160816%	147,408,489
Residential Shared as PIL (RH)	2,206,000	0.160816%	3,548
Residential Farm Awaiting Development (R1)	18,115,000	0.040204%	7,283
Multi-Residential (MT/NT)	989,337,400	0.160816%	1,591,014
Commercial (CT/DT/ST/GT)	10,891,198,334	0.214223%	23,331,467
Commercial (C7)	37,000	0.214223%	79
Commercial (CU/DU/SU)	94,557,600	0.149956%	141,795
Commercial (CJ)	4,231,000	0.149956%	6,345
Commercial (CH)	19,330,800	0.214223%	41,411
Commercial (CX)	278,635,309	0.149956%	417,831
Commercial (C1)	31,881,100	0.040204%	12,817
Industrial (IT/LT)	1,108,898,948	0.264253%	2,930,299
Industrial (IH)	64,266,073	0.264253%	169,825
Industrial (IU)	9,178,300	0.171764%	15,765
Industrial (IK)	862,327	0.171764%	1,481
Industrial (IX)	166,959,900	0.171764%	286,778
Industrial (I1)	46,831,900	0.040204%	18,828
Pipelines (PT)	94,579,000	0.147790%	139,778
Farmland (FT)	100,274,567	0.040204%	40,314
Managed Forest (TT)	2,195,700	0.040204%	883
<b>Total</b>	<b>\$105,586,339,867</b>		<b>\$176,566,030</b>

3. **THAT** the sum of \$383,061,591 shall be levied and collected for the City of Markham's share of the Regional Municipality of York Budget for the year 2023, such amount to be provided for as follows:

CLASS	ASSESSMENT	TAX RATE	TAXES
Residential (RT)	91,662,763,609	0.348892%	319,804,049
Residential Shared as PIL (RH)	2,206,000	0.348892%	7,697
Residential Farm Awaiting Development (R1)	18,115,000	0.087223%	15,800
Multi-Residential (MT/NT)	989,337,400	0.348892%	3,451,719
Commercial (CT/DT/ST/GT)	10,891,198,334	0.464759%	50,617,824
Commercial (C7)	37,000	0.464759%	172
Commercial (CU/DU/SU)	94,557,600	0.325331%	307,625
Commercial (CJ)	4,231,000	0.325331%	13,765
Commercial (CH)	19,330,800	0.464759%	89,842
Commercial (CX)	278,635,309	0.325331%	906,488

Commercial (C1)	31,881,100	0.087223%	27,808
Industrial (IT/LT)	1,108,898,948	0.573299%	6,357,307
Industrial (IH)	64,266,073	0.573299%	368,437
Industrial (IU)	9,178,300	0.372644%	34,202
Industrial (IK)	862,327	0.372644%	3,213
Industrial (IX)	166,959,900	0.372644%	622,167
Industrial (I1)	46,831,900	0.087223%	40,848
Pipelines (PT)	94,579,000	0.320632%	303,251
Farmland (FT)	100,274,567	0.087223%	87,462
Managed Forest (TT)	2,195,700	0.087223%	1,915
<b>TOTAL</b>	<b>\$105,586,339,867</b>		<b>\$383,061,591</b>

- 4. THAT** the sum of **\$253,954,446** shall be levied and collected for the City of Markham's share of the Boards of Education Budget for the year 2023, such amount to be provided for as follows:

CLASS	ASSESSMENT	TAX RATE	TAXES
Residential (RT)	91,662,763,609	0.153000%	140,244,028
Residential Shared as PIL (RH)	2,206,000	0.153000%	3,375
Residential Farm Awaiting Development (R1)	18,115,000	0.038250%	6,929
Multi-Residential (MT/NT)	989,337,400	0.153000%	1,513,686
Commercial (CT/DT/ST/GT)	10,891,198,334	0.880000%	95,842,545
Commercial (C7)	37,000	0.880000%	326
Commercial (CU/DU/SU)	94,557,600	0.880000%	832,107
Commercial (CX)	278,635,309	0.880000%	2,451,991
Commercial (C1)	31,881,100	0.038250%	12,195
Industrial (IT/LT)	1,108,898,948	0.880000%	9,758,311
Industrial (IU)	9,178,300	0.880000%	80,769
Industrial (IX)	166,959,900	0.880000%	1,469,247
Industrial (I1)	46,831,900	0.038250%	17,913
Pipelines (PT)	94,579,000	0.880000%	832,295
Farmland (FT)	100,274,567	0.038250%	38,355
Managed Forest (TT)	2,195,700	0.038250%	840
<b>TOTAL</b>	<b>\$105,497,649,667</b>		<b>\$253,104,912</b>
Plus: Taxable – Full Share PIL (CH, CJ, IH, IK)			
Taxed at education rate but revenue retained by City			\$849,534
<b>TOTAL EDUCATION LEVY</b>			<b>\$253,954,446</b>

- 5. THAT** a Waste Collection and Disposal Grant totaling \$152,587 shall be provided proportionately to the following Residential Condominium properties.

CONDOMINIUM NUMBER	ADDRESS	UNITS
YRC #226	7811 Yonge Street	148
YRC #344	8111 Yonge Street	199
YRC #550	7451 Yonge Street	21
YRC #618	55 Austin Drive	142
YRC #636	25 Austin Drive	149
YRC #784	7805 Bayview Avenue	341
YRC #792	610 Bullock Drive	235
YRC #794	7825 Bayview Avenue	337

6. **THAT** the sum of \$239,640 shall be levied on non-residential properties located within the boundaries of the City of Markham's Markham Village Business Improvement Area for the year 2023, such amount to be provided for as follows:

CLASS	ASSESSMENT	TAX RATE	TAXES
Commercial	\$84,925,500	0.282177%	\$239,640

7. **THAT** the sum of \$214,221 shall be levied on non-residential properties located within the boundaries of the City of Markham's Unionville Business Improvement Area for the year 2023, such amount to be provided for as follows:

CLASS	ASSESSMENT	TAX RATE	TAXES
Commercial	\$56,570,700	0.378678%	\$214,221

8. **THAT** the sum of \$1,286 shall be levied against all properties in the Farmland Class and collected for membership fees in the Federation of Agriculture for the Region of York for the year 2023, such amount to be provided for as follows:

CLASS	ASSESSMENT	TAX RATE	TAXES
Farmland (FT)	\$100,274,567	0.001282%	\$1,286

9. **THAT** there shall be a levy upon the Markham Stouffville Hospital in the estimated amount of \$25,200 pursuant to Subsection 323(3) of the *Municipal Act, 2001*, such amount being the sum of \$75.00 for each of the estimated 336 provincially rated beds and a levy upon Seneca College in the estimated amount of \$128,325 pursuant to Subsection 323(1) of the *Municipal Act, 2001*, such sum being \$75.00 for each of the estimated 1,711 full time enrolled students as determined by the Minister of Training, Colleges and Universities. The figures included here are 2022 figures as the 2023 information is not yet available from the Ministry of Municipal Affairs and Housing.

10. **THAT** there shall be levied upon Utility Transmission Lines (UH) the sum of \$762,185 for the year 2023, such amount to be provided for as follows:

DESCRIPTION	ACRES	RATE PER ACRE	CITY	REGION	EDUCATION	TOTAL
Hydro One	373.13	\$834.02	\$98,185	\$213,013	--	\$311,198
Hydro One	373.13	\$1,208.66	--	--	\$450,987	\$450,987
<b>TOTAL</b>			<b>\$98,185</b>	<b>\$213,013</b>	<b>\$450,987</b>	<b>\$762,185</b>

\* Education revenue of \$450,987 retained by City

**11. THAT** there shall be levied upon Railway Rights of Ways (WT) the sum of \$480,136 for the year 2023, such amount to be provided for as follows:

DESCRIPTION	ACRES	RATE PER ACRE	CITY	REGION	EDUCATION	TOTAL
Canadian National Railways	246.66	\$624.33	\$48,587	\$105,410	--	\$153,997
Canadian National Railways	246.66	\$822.69	--	--	\$202,925	\$202,925
Canadian Pacific Railways	48.42	\$624.33	\$9,538	\$20,692	--	\$30,230
Canadian Pacific Railways	48.42	\$822.69	--	--	\$39,835	\$39,835
Metrolinx	85.13	\$624.33	\$16,769	\$36,380	--	\$53,149
<b>TOTAL</b>			<b>\$74,894</b>	<b>\$162,482</b>	<b>\$242,760</b>	<b>\$480,136</b>

**12. THAT** for the purposes of paying the owners' portion of debt charges pursuant to *Ontario Regulation 390/02* under the *Municipal Act, 2001* (previously the *Local Improvement Act*), as authorized by the following by-laws, the amounts listed below shall be levied and collected from the owners of the properties liable therefore:

EFFECTIVE / EXPIRY DATE	PURPOSE	AMOUNT
(2006-2025)	Buttonville	\$6,179

**13. THAT** for the purposes of paying the owners' portion of debt charges pursuant to Section 391 of the *Municipal Act, 2001* as authorized by the following by-laws, the amounts listed below shall be levied and collected from the owners of the properties liable therefore:

EFFECTIVE / EXPIRY DATE	PURPOSE	AMOUNT
(2010-2024)	Robinson St	\$3,792
(2016-2025)	Main Street	\$7,229
(2020-2029)	Houghton Blvd	\$27,239



<b>TOTAL</b>		<b>\$38,260</b>
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**14. THAT** pursuant to Regional By-law No. A-0303-2002-020, a tax rebate totaling \$7,568.13 (City share is \$1,836.52) be provided to the Markham District Veterans Association for its property located at 7 Washington Street for 2023 upon the provision of documentation in a form satisfactory to the Treasurer.

**15. THAT** the Treasurer shall add to the Collector's Roll, all or any arrears for service provided by: The *Power Commission Act* (hydro-electric power), *Weed Control Act*, *Ditches and Watercourses Act*, *Public Utilities Act*, *Tile Drainage Act*, and the *Ontario Building Code*; and any other collection agreements charges approved by Council which shall be collected by the Collector in the same manner and at the same time as all other rates and levies.

**16. THAT** the Interim Tax Levies which were payable in two instalments on February 6, 2023, and March 6, 2023 shall be shown as a reduction on the final levy.

**17. THAT** the net amount of taxes levied by this By-law shall be due and payable in equal instalments as follows.

<b>PROPERTIES</b>	<b>INSTALMENTS</b>
Residential, Farmland and Pipelines	1. July 5, 2023 2. August 8, 2023
Commercial, Industrial and Multi-Residential	1. October 5, 2023 2. November 6, 2023

**18. THAT** those residential property owners who have applied and meet the conditions for the Pre-authorized Payment Program for taxes as approved by Council will have the taxes levied under this By-law paid by automatic withdrawal in six (6) equal instalments:

- i. July 1, 2023;
- ii. August 1, 2023;
- iii. September 1, 2023;
- iv. October 1, 2023;
- v. November 1, 2023; and
- vi. December 1, 2023.

**19. THAT** those residential property owners who have applied and meet the conditions for the Pre-authorized Payment Program for taxes as approved by Council will have the taxes levied under this By-law paid by automatic withdrawal in three (3) equal instalments:

- i. July 5, 2023;
- ii. August 8, 2023; and
- iii. September 5, 2023.

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- 20. THAT** those commercial, industrial and multi-residential property owners who have applied and meet the conditions for the Pre-authorized Payment Program for taxes as approved by Council will have the taxes levied under this By-law paid by automatic withdrawal in three (3) equal instalments:
- i. October 5, 2023;
  - ii. November 6, 2023; and
  - iii. December 5, 2023.
- 21. THAT** those residential property owners who have applied and meet the conditions for the Pre-authorized Payment Program for taxes as approved by Council will have the taxes levied under this By-law paid by automatic withdrawal in two (2) equal instalments:
- i. July 5, 2023; and
  - ii. August 8, 2023.
- 22. THAT** those commercial, industrial and multi-residential property owners who have applied and meet the conditions for the Pre-authorized Payment Program for taxes as approved by Council will have the taxes levied under this By-law paid by automatic withdrawal in two (2) equal instalments:
- i. October 5, 2023; and
  - ii. November 6, 2023.
- 23. THAT** as provided in Subsections 345(1) and (2) of the *Municipal Act 2001*, if the taxes or any class or instalment thereof so levied in accordance with this By-law remain unpaid following the due date, a penalty of 1 per cent (1.00%) on the fourth day of default, and one and one quarter per cent (1.25%) per month (15% per annum), on the first day each calendar month thereafter, of the taxes remaining unpaid shall be levied until December 31, 2023.
- 24. THAT** as provided in Subsection 345(3) of the *Municipal Act, 2001*, if any taxes levied pursuant to this By-law remain unpaid as at December 31, 2023, interest at the rate of one and one quarter per cent (1.25%) per month (15% per annum) of the unpaid taxes shall be levied from January 1, 2024 and for each month or fraction thereof until such taxes are paid.
- 25. THAT** all taxes levied by any By-law and which remain unpaid as at the date of passing this By-law, shall have interest charged at the same rate of one and one quarter per cent (1.25%) per month (15% per annum) calculated on the unpaid taxes, on the first day of each calendar month thereafter, of the taxes remaining unpaid shall be levied until December 31, 2023.
- 26. THAT** the Treasurer of the Corporation of the City of Markham is hereby authorized and directed to serve personally or to mail or cause to be mailed notices of the taxes hereby levied to the person or persons taxed at the person's residence or place of business or upon the premises in respect of which the taxes are payable by such person, or the ratepayer's mortgage company or third party designated by the property owner.

**27. THAT** taxes are payable to The Corporation of The City of Markham, 101 Town Centre Boulevard, Markham, Ontario, L3R 9W3. Upon payment of any applicable fee, and if paid on or before the due date imprinted on the bill, taxes may also be paid at most chartered banks in the Province of Ontario.

**28. AND THAT** those residents who qualify for the Low Income Seniors and Low Income Disabled Tax Deferral program shall apply to the City of Markham – Property Tax Division in accordance with the program policies as established by The Regional Municipality of York. The amount of deferral for 2023 will be determined once the application has been received and approved. The deferral amount may not be reflected on the 2023 final tax billing issued in accordance with this By-law.

READ A FIRST, SECOND AND THIRD TIME AND PASSED THIS **X<sup>th</sup>** DAY OF **XX**, 2023.

X\_\_\_\_\_  
**KIMBERLEY KITTERINGHAM**  
CITY CLERK

X\_\_\_\_\_  
**FRANK SCARPITTI**