



By-law 2014-59

2014 Tax Rates and Levy By-Law

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 2014 and to provide for the mailing of notices requiring payment of taxes for the year 2014

Whereas Section 312 (2) of the *Municipal Act, 2001*(*The Act*), 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 \$127,272,021 raised for the lawful purpose of The Corporation of the City of Markham for the year 2014, \$250,447,258 for the Region of York and \$203,148,043 for the Boards of Education; and,

Whereas the Assessment Roll made in 2013 and upon which 2014 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 \$59,137,580,904.

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 2014:

Property Class	2014 Tax Ratio
Residential and Farm	1.0000
Multi-Residential	1.0000
Commercial	1.1172
Industrial	1.3124
Pipeline	0.9190
Farmland	0.2500
Managed Forest	0.2500

2. That the sum of **\$127,272,021** shall be levied and collected for the **City of Markham** purposes for the year 2014, such amount to be provided for as follows:

CLASS	ASSESSMENT	TAX RATE	TAXES
Residential/Farm (RT)	48,384,311,148	0.211775%	\$102,465,875
Residential/Farm (RH)	5,741,000	0.211775%	\$12,158
Residential/Farm (R1)	18,099,038	0.052944%	\$9,582
Multi-Residential (MT)	740,572,075	0.211775%	\$1,568,347
Commercial (CT/DT/GT/ST)	7,356,652,304	0.236595%	\$17,405,474
Commercial (XT/YT/ZT)	684,742,259	0.236595%	\$1,620,066
Commercial (CU/DU/SU)	125,810,774	0.165617%	\$208,363
Commercial (XU/ZU/YU)	47,483,193	0.165617%	\$78,640
Commercial (CJ)	7,231,427	0.165617%	\$11,976
Commercial (CH)	12,441,500	0.236595%	\$29,436
Commercial (CX)	304,072,154	0.165617%	\$503,594
Commercial (C1)	34,759,500	0.052944%	\$18,403
Industrial (IT/LT)	969,753,075	0.277934%	\$2,695,269
Industrial (IH)	10,956,650	0.277934%	\$30,452
Industrial (IU/IK)	12,191,076	0.180657%	\$22,024
Industrial (IX)	195,310,607	0.180657%	\$352,842
Industrial (JT)	13,048,000	0.277934%	\$36,265
Industrial (I1)	33,287,200	0.052944%	\$17,623
Pipelines (PT)	63,342,000	0.194621%	\$123,277
Farmland (FT)	117,775,924	0.052944%	\$62,355
Total	59,137,580,904		\$127,272,021

3. That the sum of **\$250,447,258** shall be levied and collected for the City of Markham's share of the **Regional Municipality of York Budget** for the year 2014, such amount to be provided for as follows:

CLASS	ASSESSMENT	TAX RATE	TAXES
Residential/Farm (RT)	48,384,311,148	0.416733%	\$201,633,391
Residential/Farm (RH)	5,741,000	0.416733%	\$23,925
Residential/Farm (R1)	18,099,038	0.104183%	\$18,856
Multi-Residential (MT)	740,572,075	0.416733%	\$3,086,208
Commercial (CT/DT/GT/ST)	7,356,652,304	0.465575%	\$34,250,734
Commercial (XT/YT/ZT)	684,742,259	0.465575%	\$3,187,989
Commercial (CU/DU/SU)	125,810,774	0.325902%	\$410,020
Commercial (XU/ZU/YU)	47,483,193	0.325902%	\$154,749
Commercial (CJ)	7,231,427	0.325902%	\$23,567
Commercial (CH)	12,441,500	0.465575%	\$57,925
Commercial (CX)	304,072,154	0.325902%	\$990,977
Commercial (C1)	34,759,500	0.104183%	\$36,213
Industrial (IT/LT)	969,753,075	0.546921%	\$5,303,783
Industrial (IH)	10,956,650	0.546921%	\$59,924
Industrial (IU/IK))	12,191,076	0.355499%	\$43,339
Industrial (IX)	195,310,607	0.355499%	\$694,327
Industrial (JT)	13,048,000	0.546921%	\$71,362
Industrial (I1)	33,287,200	0.104183%	\$34,680
Pipelines (PT)	63,342,000	0.382978%	\$242,586
Farmland (FT)	117,775,924	0.104183%	\$122,702
Total	59,137,580,904		\$250,447,258

4. That the sum of **\$203,148,043** shall be levied and collected for the City of Markham's share of the **Boards of Education** Budget for the year 2014, such amount to be provided for as follows:

CLASS	ASSESSMENT	TAX RATE	TAXES
Residential/Farm (RT)	48,384,311,148	0.203000%	\$98,220,152
Residential/Farm (R1)	18,099,038	0.050800%	\$9,194
Multi-Residential (MT)	740,572,075	0.203000%	\$1,503,361
Commercial (CT/DT/ST/GT)	7,356,652,304	1.055636%	\$77,659,470
Commercial (XT/YT/ZT)	684,742,259	1.055636%	\$7,228,386
Commercial (CU/DU/SU)	125,810,774	0.738945%	\$929,673
Commercial (XU/YU/ZU)	47,483,193	0.738945%	\$350,875
Commercial (CX)	304,072,154	0.738945%	\$2,246,927
Commercial (C1)	34,759,500	0.050800%	\$17,658
Industrial (IT/LT)	969,753,075	1.220000%	\$11,830,988
Industrial (IU)	9,882,726	0.793000%	\$78,370
Industrial (IX)	195,310,607	0.793000%	\$1,548,813
Industrial (JT)	13,048,000	1.220000%	\$159,186
Industrial (I1)	33,287,200	0.050800%	\$16,910
Pipeline (PT)	63,342,000	1.483767%	\$939,848
Farmlands (FT)	117,775,924	0.050800%	\$59,830
Total	59,098,901,977		\$202,799,639

Plus: Taxable – Full Share PIL (CH/CJ/IH/IK/RH)	
Taxed at education rate but revenue retained by City	\$348,404
Total Education Levy	\$203,148,043

5. That a Waste Collection and Disposal Grant totaling **\$155,000** 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
YRC #887	Bethune Way	28

6. That the sum of **\$215,327** shall be levied on non-residential properties located within the boundaries of the City of Markham's **Old Markham Village Business Improvement Area** for the year 2014, such amount to be provided for as follows:

CLASSES	ASSESSMENT	TAX RATE	TAXES
Commercial (CT/ST)	\$58,561,300	0.367695%	\$215,327

7. That the sum of **\$205,982** shall be levied on non-residential properties located within the boundaries of the City of **Markham's Unionville Business Improvement Area** for the year 2014, such amount to be provided for as follows:

CLASSES	ASSESSMENT	TAX RATE	TAXES
Commercial (CT/ST)	\$44,847,835	0.459291%	\$205,982

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 2014, such amount to be provided for as follows:

CLASSES	ASSESSMENT	TAX RATE	TAXES
Farmland (FT)	\$117,775,924	0.001092%	\$1,286

9. That there shall be a levy upon the **Markham Stouffville Hospital** in the estimated amount of **\$18,375** pursuant to Section 323 (3) of the *Municipal Act, 2001*, such amount being the sum of \$75.00 for each of the estimated 245 provincially rated beds and a levy upon **Seneca College** in the estimated amount of **\$128,250** pursuant to Section 323 (1) of the *Municipal Act, 2001*, such sum being \$75.00 for each of the estimated 1,710 full time enrolled students as determined by the Minister of Training, Colleges and Universities. The figures included here are 2013 figures as the 2014 information is not yet available from the Minister of Training, Colleges and Universities.

10. That there shall be levied upon **Utility Transmission Lines (UT)** the sum of **\$895,184** for the year 2014, such amount to be provided for as follows:

Description	Acres	Rate per Acre	City	Region	Education	Total
Hydro One	438.24	\$834.02	\$123,155	\$242,346	--	\$365,501
Hydro One	438.24	\$1,208.66	--	--	\$529,683	\$529,683
Total			\$123,155	\$242,346	\$529,683	\$895,184

** Education revenue retained by City

11. That there shall be levied upon **Railway Rights of Ways (WT)** the sum of **\$469,135** for the year 2014, such amount to be provided for as follows:

Description	Acres	Rate per Acre	City	Region	Education	Total
Canadian National Railways	246.69	\$611.33	\$50,815	\$99,994	--	\$150,809
Canadian National Railways	246.69	\$822.69	--	--	\$202,949	\$202,949
Canadian Pacific Railways	48.42	\$611.33	\$9,974	\$19,627	--	\$29,601
Canadian Pacific Railways	48.42	\$822.69	--	--	\$39,835	\$39,835
Metrolinx	75.15	\$611.33	\$15,480	\$30,462		\$45,941
Total			\$76,269	\$150,083	\$242,784	\$469,135

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:

CITY BY-LAWS	PURPOSE	AMOUNT
(2006-2025)	Buttonville	\$6,178.67

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:

CITY BY-LAWS	PURPOSE	AMOUNT
(2007-2016)	Cachet Estates/Glenbourne Park Drive	\$629,835.48
(2007-2021)	Milmar Court	\$13,111.45
(2006-2015)	Jennings Gate	\$120,508.30
(2010-2024)	Robinson St	\$3,791.88
(2013-2022)	Glenridge	\$56,708.41
TOTAL		\$830,134.19

14. That pursuant to Regional By-law No. A-0303-2002-020, a tax rebate totaling \$5,966.07, (City share is \$1,519.49) be provided to the Markham District Veterans Association for its property located at 7 Washington Street for 2014 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), the *Weed Control Act*, the *Ditches and Watercourses Act*, the *Public Utilities Act*, the *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 5, 2014, and March 5, 2014 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.

Properties	Instalments
Residential, Farmland and Pipelines	1. July 7, 2014
	2. August 5, 2014
Commercial, Industrial and Multi-Residential	1. October 6, 2014
	2. November 5, 2014

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, 2014;
 - ii. August 1, 2014;
 - iii. September 1, 2014;
 - iv. October 1, 2014;
 - v. November 1, 2014; and
 - vi. December 1, 2014.


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:
 - vii. July 7, 2014;
 - viii. August 5, 2014; and
 - ix. September 5, 2014.
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:
 - x. October 6, 2014;
 - xi. November 5, 2014; and
 - xii. December 5, 2014.
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:
 - xiii. July 7, 2014; and
 - xiv. August 5, 2014.
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:
 - xv. October 6 2014; and
 - xvi. November 5, 2014.
23. That as provided in Section 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, or on the first day of each calendar month thereafter, a penalty of one and one quarter per cent (1.25%) per month (15% per annum) of the taxes remaining unpaid shall be levied until December 31, 2014.
24. That as provided in Section 345(3) of the *Municipal Act 2001*, if any taxes levied pursuant to this by-law remain unpaid as at December 31, 2014, 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, 2015 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 for so long as the taxes remain unpaid.

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. 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 2014 will be determined once the application has been received and approved. The deferral amount may not be reflected on the 2014 final tax billing issued in accordance with this by-law.

Read a first, second, and third time and passed on May 15, 2014.



Kimberley Kitteringham
City Clerk



Frank Scarpitti
Mayor