



BY-LAW 2013-58

**A by-law to provide for the levy and collection
of sums required by The Corporation of the City of Markham
for the year 2013 and to provide for the mailing of
notices demanding payment of taxes for the year 2013**

WHEREAS Section 312 of the *Municipal Act, 2001, S.O. 2001, c.25*, 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 on the assessment in each property class, 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, R.S.O. 1990, cA.31* and that tax rates to be established in the same proportion to tax ratios, and;

WHEREAS estimates have been prepared showing the sum of \$121,302,388 raised for the lawful purpose of The Corporation of the City of Markham for the year 2013, \$240,150,641 for the Region of York and \$197,440,114 for the Boards of Education, and;

WHEREAS the Assessment Roll made in 2012 and upon which 2013 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 \$54,302,134,865.

BE IT THEREFORE ENACTED BY THE MUNICIPAL COUNCIL OF THE CORPORATION OF THE CITY OF MARKHAM THE FOLLOWING:

1. The following property tax ratios are to be applied in determining tax rates for taxation in 2013:

for residential/farm property tax class	1.0000
for multi-residential property tax class	1.0000
for commercial property tax classes	1.1172
for industrial property tax classes	1.3124
for pipelines property tax class	0.9190
for farmland property tax class	0.2500
for managed forest property tax class	0.2500

2. The sum of **\$121,302,388** shall be levied and collected for the **CITY OF MARKHAM** purposes for the year 2013, such amount to be provided for as follows:

	ASSESSMENT	TAX RATE	TAXES
Residential/Farm (RT)	44,102,078,031	0.219600%	\$96,849,205
Residential/Farm (RH)	5,604,500	0.219600%	\$12,308
Residential/Farm (R1)	112,250	0.054900%	\$62
Multi-Residential (MT)	625,157,432	0.219600%	\$1,372,846
Commercial			
(CT/DT/GT/ST)	7,083,408,604	0.245340%	\$17,378,435
Commercial (XT/YT/ZT)	555,903,506	0.245340%	\$1,363,854
Commercial (CU/DU/SU)	115,376,713	0.171740%	\$198,148
Commercial (XU/YU/ZU)	48,571,569	0.171740%	\$83,417
Commercial (CJ)	6,474,500	0.171740%	\$11,119

Commercial (CH)	11,881,750	0.245340%	\$29,151
Commercial (CX)	316,456,350	0.171740%	\$543,482
Commercial (C1)	32,271,250	0.054900%	\$17,717
Industrial (IT/LT)	967,790,760	0.288210%	\$2,789,270
Industrial (IH)	12,793,000	0.288210%	\$36,871
Industrial (IU/JU/IK))	10,048,500	0.187330%	\$18,824
Industrial (IX)	193,017,775	0.187330%	\$361,580
Industrial (JT)	13,223,250	0.288210%	\$38,111
Industrial (I1)	31,318,300	0.054900%	\$17,194
Pipelines (PT)	59,293,750	0.201810%	\$119,661
Farmland (FT)	111,353,075	0.054900%	\$61,133
Total	54,302,134,865		\$121,302,388

3. The sum of **\$240,150,641** shall be levied and collected for the City of Markham's share of the **REGIONAL MUNICIPALITY OF YORK** Budget for the year 2013, such amount to be provided for as follows:

	ASSESSMENT	TAX RATE	TAXES
Residential/Farm (RT)	44,102,078,031	0.434762%	\$191,739,076
Residential/Farm (RH)	5,604,500	0.434762%	\$24,366
Residential/Farm (R1)	112,250	0.108690%	\$122
Multi-Residential (MT)	625,157,432	0.434762%	\$2,717,947
Commercial			
(CT/DT/GT/ST)	7,083,408,604	0.485716%	\$34,405,249
Commercial (XT/YT/ZT)	555,903,506	0.485716%	\$2,700,112
Commercial (CU/DU/SU)	115,376,713	0.340001%	\$392,282
Commercial (XU/YU/ZU)	48,571,569	0.340001%	\$165,144
Commercial (CJ)	6,474,500	0.340001%	\$22,013
Commercial (CH)	11,881,750	0.485716%	\$57,712
Commercial (CX)	316,456,350	0.340001%	\$1,075,955
Commercial (C1)	32,271,250	0.108690%	\$35,076
Industrial (IT/LT)	967,790,760	0.570582%	\$5,522,040
Industrial (IH)	12,793,000	0.570582%	\$72,995
Industrial (IU/IK)	10,048,500	0.370878%	\$37,268
Industrial (IX)	193,017,775	0.370878%	\$715,860
Industrial (JT)	13,223,250	0.570582%	\$75,449
Industrial (I1)	31,318,300	0.108690%	\$34,040
Pipelines (PT)	59,293,750	0.399546%	\$236,906
Farmland (FT)	111,353,075	0.108690%	\$121,030
Total	54,302,134,865		\$240,150,641

4. The sum of **\$197,440,114** shall be levied and collected for the City of Markham's share of the **BOARDS OF EDUCATION** Budget for the year 2013, such amount to be provided for as follows:

	ASSESSMENT	TAX RATE	TAXES
Residential/Farm (RT)	44,102,078,031	0.212000%	\$93,496,405
Residential/Farm (R1)	112,250	0.053000%	\$59
Multi-Residential (MT)	625,157,432	0.212000%	\$1,325,334
Commercial			
(CT/DT/ST/GT)	7,083,408,604	1.094012%	\$77,493,340
Commercial (XT/YT/ZT)	555,903,506	1.094012%	\$6,081,651
Commercial (CU/DU/SU)	115,376,713	0.765810%	\$883,566
Commercial (XU/ZU)	48,571,569	0.765810%	\$371,966
Commercial (CX)	316,456,350	0.765810%	\$2,423,454
Commercial (C1)	32,271,250	0.053000%	\$17,104
Industrial (IT/LT)	967,790,760	1.260000%	\$12,194,164
Industrial (IU)	10,048,500	0.819000%	\$82,297
Industrial (IX)	193,017,775	0.819000%	\$1,580,816
Industrial (JT)	13,223,250	1.260000%	\$166,613

Industrial (II)	31,318,300	0.053000%	\$16,599
Pipeline (PT)	59,293,750	1.509578%	\$895,085
Farmlands (FT)	111,353,075	0.053000%	\$59,017
Total	<u>54,265,381,115</u>		<u>\$197,087,470</u>

Plus: Commercial Taxable – Full share PIL (CH /CJ /IH/IK/RH)
Taxed at education rate but Revenue retained by City \$352,644

Total Education Levy \$197,440,114

5. Only units in the following Residential Condominium properties will be entitled to receive a rebate for waste collection and disposal services, for 2013:

YRC #226	7811 Yonge Street	148 Units
YRC #344	8111 Yonge Street	199 Units
YRC #550	7451 Yonge Street	21 Units
YRC #618	55 Austin Drive	142 Units
YRC #636	25 Austin Drive	149 Units
YRC #784	7805 Bayview Avenue	341 Units
YRC #792	610 Bullock Drive	235 Units
YRC #794	7825 Bayview Avenue	337 Units
YRC #887	Bethune Way	28 Units

6. 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 2013, such amount to be provided for as follows:

	ASSESSMENT	TAX RATE	TAXES
Commercial (CT/ST)	<u>\$59,879,051</u>	0.359603%	<u>\$215,327</u>

7. 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 2013, such amount to be provided for as follows:

	ASSESSMENT	TAX RATE	TAXES
Commercial (CT/ST)	<u>\$43,626,553</u>	0.472148%	<u>\$205,982</u>

8. 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 2013, such amount to be provided for as follows:

	ASSESSMENT	TAX RATE	TAXES
Farmland (FT)	<u>\$111,353,075</u>	.001155%	<u>\$1,286</u>

9. 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 2012 figures as the 2013 information is not yet available from the Minister.

10. There shall be levied upon Utility Transmission Lines (UT) the sum of **\$895,184.08** for the year 2013, such amount to be provided for as follows:

MUNICIPAL PURPOSES:

Description	Acres	Rate per Acre	Taxes
Hydro One	438.24	\$834.02	\$365,500.92

EDUCATION PURPOSES:

Hydro One	438.24	\$1,208.66	<u>\$529,683.16</u>
TOTAL			<u>\$895,184.08</u>

11. There shall be levied upon Railway Rights of Ways (WT) the sum of **\$469,135.10** for the year 2013, such amount to be provided for as follows:

MUNICIPAL PURPOSES:

Description	Acres	Rate per Acre	Taxes
Canadian National Railways	246.69	\$611.33	\$150,809.00
Canadian Pacific Railways	48.42	\$611.33	\$29,600.60
Metrolinx	75.15	\$611.33	\$45,941.45

EDUCATION PURPOSES:

Description	Acres	Rate per Acre	Taxes
Canadian National Railways	246.69	\$822.69	\$202,949.40
Canadian Pacific Railways	48.42	\$822.69	\$39,834.65
Total			<u>\$469,135.10</u>

12. For the purposes of paying the owners' portion of debt charges pursuant to the **LOCAL IMPROVEMENTS 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:

BY-LAW NO	PURPOSE	AMOUNT
CITY BY-LAWS		
(2011-2013)	Markham Beautification Project	\$1,383.29
(2006-2025)	Buttonville	\$6,171.20

13. 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:

BY-LAW NO	PURPOSE	AMOUNT
CITY BY-LAWS		
(2007-2016)	Cachet Estates/Glenbourne Park Drive	\$662,744.54
(2007-2021)	Milmar Court	\$13,111.45
(2006-2015)	Jennings Gate	\$120,508.30
(2010-2024)	Robinson St	\$3,791.88
(2013-2022)	Glenridge	\$59,918.32
TOTAL		\$867,628.98

14. Pursuant to Regional By-law No. A-0303-2002-020, a tax rebate totaling \$5,646.51 (City share is \$1,431.24) be provided to the Markham District Veterans Association for its property located at 7 Washington Street for 2013 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. The INTERIM TAX LEVIES which were payable in two installments on February 6, 2013, and March 5, 2013 shall be shown as a reduction on the final levy.

17. The net amount of Taxes levied by this by-law shall be due and payable in equal installments as follows:

Residential, Farmland and Pipelines properties:

July 5, 2013
August 6, 2013

Commercial, Industrial and Multi-Residential properties:

October 7, 2013
November 5, 2013

24. 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 1/4 %) per month (15.0 % per annum) calculated on the unpaid taxes, on the first day of each calendar month for so long as the taxes remain unpaid.

25. The Treasurer is hereby authorized to mail or cause to be mailed, the notice provided for by Section 342 and 343 of the *Municipal Act 2001*, to the address or place of business of the person or persons to whom such notice is required to be given.
26. Taxes are payable at the Municipal Office for The Corporation of the City of Markham, 101 City 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.
27. Residents who qualify for the Low Income Seniors and Low Income Disabled Tax Deferral program shall apply to the Tax Section in accordance with the program policies as established by the Regional Municipality of York. The amount of deferral for 2013 will be determined once the application has been approved. The deferral amount may not be reflected on the 2013 final tax billing issued in accordance with this by-law.

READ A FIRST, SECOND, AND THIRD TIME AND PASSED THIS
13TH DAY OF MAY, 2013.



KIMBERLEY KITTERINGHAM
CITY CLERK

FRANK SCARPITTI
MAYOR