



Report to: General Committee

Report Date: April 4, 2011

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**SUBJECT:** 2011 Tax Rates and Levy By-law  
**PREPARED BY:** Paul Wealleans, Director, Taxation

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**RECOMMENDATIONS:**

1. THAT a by-law to provide for the levy and collection of property taxes totalling \$517,981,893 required by the Town of Markham, Regional Municipality of York, and Boards of Education in a form substantially similar to the attached Appendix and satisfactory to the Town Solicitor and to provide for the mailing of notices requesting payment of taxes for the year 2011, as set out as follows, be approved;

Town of Markham:	\$112,098,245
Region of York:	\$218,725,180
School Boards:	<u>\$187,158,468</u>
Total	<u>\$517,981,893</u>

2. AND 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 2011 tax year for the levy requirements of the Town of Markham, Region of York and the school boards.

**BACKGROUND:**

The Municipal Act 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 2011 Budget estimates for Town services requiring property taxes to be levied as follows:

2011 Town of Markham Tax Levy:	\$112,098,245
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The Regional Municipality of York has approved its 2011 Budget estimates requiring property taxes to be levied as follows:

2011 Region of York total requisition:	\$786,912,000
2011 Town of Markham % share:	28%
2011 Town of Markham \$ share:	\$218,725,180

All the required regulations establishing the tax rates for the levy of 2011 property taxes for education purposes have been passed by the Province and received by the Municipality. The total levy to be raised for 2011 education purposes is \$187,158,468.

The Unionville and Markham Business Improvement Area (BIA) budget reports have not yet been finalized but should be before committee at its next meeting. At that meeting, a separate BIA levying report will also be tabled to permit the BIA levy to be included with the commercial tax bills in September.

The tax installment due dates for the residential class will be July 5, August 5 and September 6. However, as in the past, the added complexities for the non-residential classes related to provincially legislated requirements, will result in the non-residential properties to be billed later in 2011. The tax installment due dates for Commercial, Industrial and Multi-Residential will be October 5, November 7 and December 5.

**FINANCIAL CONSIDERATIONS:**

The proposed tax rates have been calculated to achieve the tax revenue requirements of the 2011 budgets, as approved by Town of Markham Council and the Region of York Council. The education tax rates are established by regulations 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:**

27/04/2011

X 

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Joel Lustig  
Treasurer

27/04/2011

X 

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Andy Taylor  
Commissioner, Corporate Services

**ATTACHMENTS:**

[Appendix A - Draft Levy Bylaw](#)