



BY-LAW 2011-100

**A by-law to provide for the levy and collection
of sums required by The Corporation of the Town of Markham
for the year 2011 and to provide for the mailing of
notices demanding payment of taxes for the year 2011**

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 \$112,098,245 raised for the lawful purpose of The Corporation of the Town of Markham for the year 2011, \$218,725,180 for the Region of York and \$187,158,468 for the Boards of Education, and;

WHEREAS the Assessment Roll made in 2010 and upon which 2011 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 Town of Markham is \$46,113,842,597.

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

1. The following property tax ratios are to be applied in determining tax rates for taxation in 2011:

for residential/farm property tax class	1.0000
for multi-residential property tax class	1.0000
for commercial property tax classes	1.1431
for industrial property tax classes	1.3305
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 **\$112,098,245** shall be levied and collected for the **TOWN OF MARKHAM** purposes for the year 2011, such amount to be provided for as follows:

	ASSESSMENT	TAX RATE	TAXES
Residential/Farm (RT)	37,205,126,637	0.23756%	\$88,383,527
Residential/Farm (RH)	5,468,000	0.23756%	\$12,990
Multi-Residential (MT)	439,599,220	0.23756%	\$1,044,300
Commercial (CT/DT/GT/ST)	6,502,753,477	0.27155%	\$17,658,347
Commercial (XT/YT/ZT)	258,110,482	0.27155%	\$700,904
Commercial (CU/DU/SU)	68,648,319	0.19009%	\$130,491
Commercial (XU/ZU)	28,413,404	0.19009%	\$54,010
Commercial (CJ)	5,304,750	0.19009%	\$10,084
Commercial (CH)	10,895,250	0.27155%	\$29,586
Commercial (CX)	260,824,478	0.19009%	\$495,792
Commercial (C1)	26,833,882	0.05939%	\$15,936
Industrial (IT/LT)	944,884,898	0.31607%	\$2,986,499

Industrial (IH)	8,791,000	0.31607%	\$27,786
Industrial (IU/JU/IK))	8,221,652	0.20545%	\$16,891
Industrial (IX)	144,300,494	0.20545%	\$296,459
Industrial (JT)	12,072,500	0.31607%	\$38,158
Industrial (LU)	1,998,250	0.20545%	\$4,105
Industrial (I1)	27,605,740	0.05939%	\$16,395
Pipelines (PT)	53,189,153	0.21832%	\$116,120
Farmland (FT)	100,801,011	0.05939%	\$59,865
Total	<u>46,113,842,597</u>		<u>\$112,098,245</u>

3. The sum of **\$218,725,180** shall be levied and collected for the Town of Markham's share of the **REGIONAL MUNICIPALITY OF YORK** Budget for the year 2011, such amount to be provided for as follows:

	ASSESSMENT	TAX RATE	TAXES
Residential/Farm (RT)	37,205,126,637	0.463520%	\$172,453,203
Residential/Farm (RH)	5,468,000	0.463520%	\$25,345
Multi-Residential (MT)	439,599,220	0.463520%	\$2,037,630
Commercial (CT/DT/GT/ST)	6,502,753,477	0.529850%	\$34,454,839
Commercial (XT/YT/ZT)	258,110,482	0.529850%	\$1,367,598
Commercial (CU/DU/SU)	68,648,319	0.370895%	\$254,613
Commercial (XU/ZU)	28,413,404	0.370895%	\$105,384
Commercial (CJ)	5,304,750	0.370895%	\$19,675
Commercial (CH)	10,895,250	0.529850%	\$57,728
Commercial (CX)	260,824,478	0.370895%	\$967,385
Commercial (C1)	26,833,882	0.115880%	\$31,095
Industrial (IT/LT)	944,884,898	0.616713%	\$5,827,228
Industrial (IH)	8,791,000	0.616713%	\$54,215
Industrial (IU/JU/IK))	8,221,652	0.400864%	\$32,958
Industrial (IX)	144,300,494	0.400864%	\$578,449
Industrial (JT)	12,072,500	0.616713%	\$74,453
Industrial (LU)	1,998,250	0.400864%	\$8,010
Industrial (I1)	27,605,740	0.115880%	\$31,990
Pipelines (PT)	53,189,153	0.425975%	\$226,572
Farmland (FT)	100,801,011	0.115880%	\$116,808
Total	<u>46,113,842,597</u>		<u>\$218,725,180</u>

4. The sum of **\$187,158,468** shall be levied and collected for the Town of Markham's share of the **BOARDS OF EDUCATION** Budget for the year 2011, such amount to be provided for as follows:

	ASSESSMENT	TAX RATE	TAXES
Residential/Farm (RT)	37,205,126,637	0.231000%	\$85,943,843
Multi-Residential (MT)	439,599,220	0.231000%	\$1,015,474
Commercial (CT/DT/ST/GT)	6,502,753,477	1.204043%	\$78,295,948
Commercial (XT/YT/ZT)	258,110,482	1.204043%	\$3,107,761
Commercial (CU/DU/SU)	68,648,319	0.842830%	\$578,589
Commercial (XU/ZU)	28,413,404	0.842830%	\$239,477
Commercial (CX)	260,824,478	0.842830%	\$2,198,307
Commercial (C1)	26,833,882	0.057750%	\$15,497
Industrial (IT/LT)	944,884,898	1.375265%	\$12,994,671
Industrial (IU)	8,117,594	0.893922%	\$72,565
Industrial (IX)	144,300,494	0.893922%	\$1,289,934
Industrial (JT)	12,072,500	1.330000%	\$160,564
Industrial (JU)	0	0.864500%	\$0
Industrial (LU)	1,998,250	0.893922%	\$17,863
Industrial (I1)	27,605,740	0.057750%	\$15,942
Pipeline (PT)	53,189,153	1.585785%	\$843,466
Farmlands (FT)	100,801,011	0.057750%	\$58,213
Total	<u>46,083,279,539</u>		<u>\$186,848,113</u>

Plus: Commercial Taxable – Full share PIL (CH /CJ /IH/IK/RH)
\$310,354
Taxed at education rate but Revenue retained by Town

Total Education Levy

\$187,158,468

5. Only units in the following Residential Condominium properties will be entitled to receive a rebate for waste collection and disposal services, for 2011:

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 **\$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 2011, such amount to be provided for as follows:

	ASSESSMENT	TAX RATE	TAXES
Farmland (FT)	<u>\$ 100,801,011</u>	.001276%	<u>\$1,286</u>

7. There shall be a levy upon the MARKHAM STOUFFVILLE HOSPITAL in (the amount of \$18,375.00, pursuant to Section 323 (3) of the Municipal Act, 2001, such amount being the sum of \$75.00 for each of the 245 provincially rated beds and a levy upon **SENECA COLLEGE** in the amount of **\$128,100.00** pursuant to Section 323 (1) of the *Municipal Act, 2001*, such sum being \$75.00 for each of the **1,708** full time enrolled students as determined by the Minister of Training, Colleges and Universities.

8. There shall be levied upon Utility Transmission Lines (UT) the sum of **\$895,184.08** for the year 2011, 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>

9. There shall be levied upon Railway Rights of Ways (WT) the sum of **\$482,543.18** for the year 2011, such amount to be provided for as follows:

MUNICIPAL PURPOSES:

Description	Acres	Rate per Acre	Taxes
Canadian National Railways	256.04	\$611.33	\$156,524.93
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	256.04	\$822.69	\$210,641.55
Canadian Pacific Railways	48.42	\$822.69	\$39,834.65

Total **\$482,543.18**

10. 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
TOWN BY-LAWS		
Fence LG 0089	Markham Beautification Project	\$4,034.64
(2010-2025)	2007-368 Buttonville	\$6,178.67
DOVE		
(SF-DOVE)(2012)	Dove Lane Sanitary Sewers	\$2,185.30

11. 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
TOWN BY-LAWS		
(2011-2016)	Cachet estates/Glenbourne Park Drive	\$688,903.32
(2011-2025)	Milmar Court	\$13,111.45
(2011 – 2015)	Jennings Gate	\$120,508.30
(2011 – 2024)	Robinson St	\$3,791.88
TOTAL		\$838,713.56

12. Pursuant to Regional By-law No. A-0303-2002-020, a tax rebate totaling \$4,912.06 (Town share is \$1,251.94) be provided to the Markham District Veterans Association for its property located at 7 Washington Street for 2011 upon the provision of documentation in a form satisfactory to the Treasurer.

13. 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.
14. The INTERIM TAX LEVIES which were payable in three installments on February 7, 2011, March 7, 2011 and April 5, 2011 shall be shown as a reduction on the final levy.
15. 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, 2011 August 5, 2011 September 6, 2011
Commercial, Industrial and Multi-Residential properties:	October 5, 2011 November 7, 2011 December 5, 2011
16. 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 installments on July 1, 2011, August 1, 2011, September 1, 2011, October 1, 2011, November 1, 2011 and December 1, 2011.
17. As provided in Section 342(1)(e) of the *Municipal Act 2001*, in the event of the default of payment of any installment by the day named for payment thereof, the subsequent installment or installments shall forthwith become payable.
18. As provided in Section 345(1) and (2) of the *Municipal Act 2001*, if the taxes or any class or installment 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 1/4%) (15.0 % per annum) of the taxes remaining unpaid shall be levied until December 31, 2011.
19. 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, 2011, interest at the rate of one and one quarter per cent (1 1/4%) (15.0 % per annum) of the unpaid taxes shall be levied from January 1, 2011 and for each month or fraction thereof until such taxes are paid.
20. 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.

21. 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.
22. Taxes are payable at the Municipal Office for The Corporation of the Town 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.
23. 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 2011 will be determined once the application has been approved. The deferral amount may not be reflected on the 2011 final tax billing issued in accordance with this by-law.

READ A FIRST, SECOND, AND THIRD TIME AND PASSED THIS
3RD DAY OF MAY, 2011.


KIMBERLEY KITTERINGHAM
TOWN CLERK
FRANK SCARPITTI
MAYOR