

APPENDIX A: 2014 TAX RATES AND LEVY BY-LAW

THE CORPORATION OF THE CITY OF MARKHAM DRAFT BY-LAW NO. 2014-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 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

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** only units in the following Residential Condominium properties will be entitled to receive a rebate for waste collection and disposal services, for 2014:

| 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 **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.

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. **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 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 THIS XTH DAY OF XX, 2014.

X

KIMBERLEY KITTERINGHAM
CITY CLERK

X

FRANK SCARPITTI
MAYOR