



## BY-LAW 2007-87

**A by-law to provide for the levy and collection  
of sums required by The Corporation of the Town of Markham  
for the year 2007 and to provide for the mailing of  
notices demanding payment of taxes for the year 2007**

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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 \$96,435,864 raised for the lawful purpose of The Corporation of the Town of Markham for the year 2007, \$183,778,177 for the Region of York and \$169,288,476 for the Boards of Education, and;

WHEREAS the Assessment Roll made in 2006 and upon which 2007 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 \$35,810,297,795.

**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 2007:

for residential/farm property tax class	1.0000
for multi-residential property tax class	1.0000
for commercial property tax classes	1.2070
for industrial property tax classes	1.3737
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 **\$96,435,864** shall be levied and collected for the **TOWN OF MARKHAM** purposes for the year 2007, such amount to be provided for as follows:

		ASSESSMENT	TAX RATE	TAXES
Residential/Farm	RT	29,308,790,521	0.260687%	\$76,404,067
Residential/Farm	R1	697,000	0.065172%	\$454
Multi-Residential	MT	276,857,675	0.260687%	\$721,731
Commercial	CT/DT/ST	4,878,489,163	0.314649%	\$15,350,100
Commercial	CJ	2,181,000	0.220254%	\$4,804
Commercial	CH	15,861,945	0.314649%	\$49,909
Commercial	CU/DU/SU	52,448,354	0.220254%	\$115,520
Commercial	CX	136,443,900	0.220254%	\$300,523
Commercial	C1	22,570,000	0.065172%	\$14,709
Industrial	IT/LT	841,907,412	0.358105%	\$3,014,913
Industrial	IH	5,980,000	0.358105%	\$21,415
Industrial	IU	6,616,450	0.232768%	\$15,401
Industrial	IX	102,993,100	0.232768%	\$239,735
Industrial	LU	1,705,000	0.232768%	\$3,969
Industrial	I1	40,397,000	0.065172%	\$26,327
Pipelines	PT	43,838,000	0.239571%	\$105,023
Farmland	FT	72,521,275	0.065172%	\$47,263
Total		<u>35,810,297,795</u>		<u>\$96,435,864</u>

3. The sum of **\$183,385,221** shall be levied and collected for the Town of Markham's share of the **REGIONAL MUNICIPALITY OF YORK** Budget for the year 2007, such amount to be provided for as follows:

		ASSESSMENT	TAX RATE	TAXES
Residential/Farm	RT	29,308,790,521	0.495729%	\$145,292,174
Residential/Farm	R1	697,000	0.123932%	\$864
Multi-Residential	MT	276,857,675	0.495729%	\$1,372,464
Commercial	CT/DT/ST	4,878,489,163	0.598345%	\$29,190,196
Commercial	CJ	2,181,000	0.418842%	\$9,135
Commercial	CH	15,861,945	0.598345%	\$94,909
Commercial	CU/DU/SU	52,448,354	0.418842%	\$219,676
Commercial	CX	136,443,900	0.418842%	\$571,484
Commercial	C1	22,570,000	0.123932%	\$27,972
Industrial	IT/LT	841,907,412	0.680983%	\$5,733,246
Industrial	IH	5,980,000	0.680983%	\$40,723
Industrial	IU	6,616,450	0.442639%	\$29,287
Industrial	IX	102,993,100	0.442639%	\$455,888
Industrial	LU	1,705,000	0.442639%	\$7,547
Industrial	I1	40,397,000	0.123932%	\$50,065
Pipelines	PT	43,838,000	0.455575%	\$199,715
Farmland	FT	72,521,275	0.123932%	\$89,877
Total		<u>35,810,297,795</u>		<u>\$183,385,221</u>

4. The sum of **\$169,288,426** shall be levied and collected for the Town of Markham's share of the **BOARDS OF EDUCATION** Budget for the year 2007, such amount to be provided for as follows:

		ASSESSMENT	TAX RATE	TAXES
Residential/Farm	RT	29,308,790,521	0.264000%	\$77,375,207
Residential/Farm	R1	697,000	0.066000%	\$460
Multi-Residential	MT	276,857,675	0.264000%	\$730,904
Commercial	CT/DT/ST	4,878,489,163	1.492897%	\$72,830,818
Commercial	CU/DU/SU	52,448,354	1.045028%	\$548,100
Commercial	CX	136,443,900	1.045028%	\$1,425,877
Commercial	C1	22,570,000	0.066000%	\$14,896
Industrial-Occupied	IT/LT	841,907,412	1.658072%	\$13,959,431
Industrial	IU	6,616,450	1.077747%	\$71,309
Industrial	IX	102,993,100	1.077747%	\$1,110,005
Industrial	I1	40,397,000	0.066000%	\$26,662
Industrial	LU	1,705,000	1.077747%	\$18,376
Pipeline	PT	43,838,000	1.756056%	\$769,820
Farmlands	FT	72,521,275	0.066000%	\$47,864
Total		<u>35,786,274,850</u>		<u>\$168,929,729</u>

Plus: Commercial Taxable – Full share PIL (CH /CJ /IH )  
\$358,747  
Taxed at education rate but Revenue retained by Town

**Total Education Levy** **\$169,288,476**

5. Only units in the following Residential Condominium properties will be entitled to receive a rebate for waste collection and disposal services, for 2007:

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 **\$186,045** shall be levied on non-residential properties located within the boundaries of the Town of Markham's **OLD MARKHAM VILLAGE BUSINESS IMPROVEMENT AREA** for the year 2007, such amount to be provided for as follows:

	ASSESSMENT	TAX RATE	TAXES
Commercial (CT/ST)	<u>\$38,111,795</u>	0.488156%	<u>\$186,045</u>

7. The sum of **\$199,500** shall be levied on non-residential properties located within the boundaries of the Town of Markham's **UNIONVILLE BUSINESS IMPROVEMENT AREA** for the year 2007, such amount to be provided for as follows:

	ASSESSMENT	TAX RATE	TAXES
Commercial (CT/ ST)	<u>\$24,215,848</u>	0.823841%	<u>\$199,500</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 2007, such amount to be provided for as follows:

	ASSESSMENT	TAX RATE	TAXES
Farmland (FT)	<u>\$72,521,275</u>	.001773%	<u>\$1,286</u>

9. There shall be levied upon the **MARKHAM STOUFFVILLE HOSPITAL** 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 **\$23,625.00** pursuant to Section 323 (1) of the *Municipal Act, 2001*, such sum being \$75.00 for each of the 325 full time enrolled students as determined by the Minister of Training, Colleges and Universities.

10. There shall be levied upon Utility Transmission Lines (UT) the sum of **\$895,184.08** for the year 2007, 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>
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<b>TOTAL</b>			<b><u>\$895,184.08</u></b>
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11. There shall be levied upon Railway Rights of Ways (WT) the sum of **\$487,361.49** for the year 2007, such amount to be provided for as follows:

MUNICIPAL PURPOSES:

Description	Acres	Rate per Acre	Taxes
Canadian National Railways	259.40	\$611.33	\$158,579.00
Canadian Pacific Railways	48.42	\$611.33	\$29,600.60
Greater Toronto Transit Authority	75.15	\$611.33	\$ 45,941.45

EDUCATION PURPOSES:

Canadian National Railways	259.40	\$822.69	\$213,405.79
Canadian Pacific Railways	48.42	\$822.69	\$ 39,834.65

<b>TOTAL</b>			<b><u>\$487,361.49</u></b>
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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
<b>REGIONAL BY-LAWS</b>		
D92-90-41 (SL-35-387)(2010) Hagerman Corners Sanitary Sewers		\$83,771.02
<b>TOWN BY-LAWS</b>		
Fence	LG 0089 Markham Beautification Project	\$17,126.84
(2007-2025)	2006-368 Buttonville	\$6,178.67
(2007-2016)	Cachet estates/ Glenbourne Park Drive	\$843,837.40
(2007-2025)	Milmar Court	\$15,733.74
(2007 – 2015)	Jennings Gate	\$127,081.48
DOVE (SF-DOVE)(2012) Dove Lane Sanitary Sewers		<u>\$2,185.30</u>
<b>TOTAL LOCAL IMPROVEMENTS</b>		<b><u>\$1,095,914.45</u></b>

13. Pursuant to Regional By-law No. A-0303-2002-020, a tax rebate totaling \$3,571.46 (Town share is \$912.40) be provided to the Markham District Veterans Association for its property located at 7 Washington Street for 2007 upon the provision of documentation in a form satisfactory to the Treasurer.
14. 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.
15. The INTERIM TAX LEVIES which were payable in three installments on February 21, 2007, March 21, 2007 and April 25, 2007 shall be shown as a reduction on the final levy.
16. 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 18, 2007  
August 22, 2007  
September 19, 2007

Commercial, Industrial and Multi-Residential properties:

October 24, 2007  
November 21, 2007  
December 12, 2007

17. 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, 2007, August 1, 2007, September 1, 2007, October 1, 2007, November 1, 2007 and December 1, 2007.
18. 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.
19. 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 four business days 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, 2007.
20. 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, 2007, 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, 2007 and for each month or fraction thereof until such taxes are paid.
21. 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.
22. 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.
23. 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.

24. Residents who qualify for the Low Income Seniors and Low Income Disabled Tax Deferral program need to apply to the Tax Section in accordance with the program policies as established by the Regional Municipality of York. The amount of deferral for 2007 will be determined once the application has been approved. The deferral amount may not be reflected on the 2007 final tax billing issued in accordance with this by-law.

READ A FIRST, SECOND, AND THIRD TIME AND PASSED THIS  
22<sup>ND</sup> DAY OF MAY, 2007.

  
SHEILA BIRRELL, TOWN CLERK

  
FRANK SCARPITTI, MAYOR