



Report to: General Committee

Report Date: April 4, 2012

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**SUBJECT:** 2012 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 \$536,674,466 required by the Town of Markham, Regional Municipality of York, Boards of Education and Business Improvement Areas 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 2012, as set out as follows, be approved;

Town of Markham:	\$116,830,026
Region of York:	\$228,459,421
School Boards:	\$190,970,192
Old Markham BIA:	\$215,327
Unionville BIA:	<u>\$199,500</u>
Total	<u>\$536,674,466</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 2012 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 2012 Budget estimates for Town services requiring property taxes to be levied as follows:

2012 Town of Markham Tax Levy:	\$116,830,026
2012 Old Markham Village BIA:	\$215,327
2012 Unionville BIA:	\$199,500

The Regional Municipality of York has approved its 2012 Budget estimates requiring property taxes to be levied as follows:

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2012 Region of York total requisition:	\$823,898,400
2012 Town of Markham % share:	27.73%
2012 Town of Markham \$ share:	\$228,459,421

All the required regulations establishing the tax rates for the levy of 2012 property taxes for education purposes have been passed by the Province and received by the Municipality. The total levy to be raised for 2012 education purposes is \$190,970,192.

The tax installment due dates for the residential class will be July 5, August 7 and September 5. 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 2012. The tax installment due dates for Commercial, Industrial and Multi-Residential will be October 5, November 5 and December 5.

**FINANCIAL CONSIDERATIONS:**

The proposed tax rates have been calculated to achieve the tax revenue requirements of the 2012 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:**

03/05/2012

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Joel Lustig

Treasurer/Acting Commissioner, Corporate Servi...

**ATTACHMENTS:**

Appendix A - Draft Levy By-law

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Appendix A: Draft Levy By-law

**A by-law to provide for the levy and collection**

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**of sums required by The Corporation of the Town of Markham  
for the year 2012 and to provide for the mailing of  
notices demanding payment of taxes for the year 2012**

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 \$116,830,026 raised for the lawful purpose of The Corporation of the Town of Markham for the year 2012, \$228,459,421 for the Region of York and \$190,970,192 for the Boards of Education, and;

WHEREAS the Assessment Roll made in 2011 and upon which 2012 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 \$49,524,106,312.

**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 2012:

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 **\$116,830,026** shall be levied and collected for the **TOWN OF MARKHAM** purposes for the year 2012, such amount to be provided for as follows:

	ASSESSMENT	TAX RATE	TAXES
Residential/Farm (RT)	39,756,048,798	0.23160%	\$92,074,730
Residential/Farm (RH)	5,468,000	0.23160%	\$12,664
Multi-Residential (MT)	586,840,265	0.23160%	\$1,359,118
Commercial (CT/DT/GT/ST)	6,881,535,445	0.25874%	\$17,805,473
Commercial (XT/YT/ZT)	456,445,750	0.25874%	\$1,181,020
Commercial (CU/DU/SU)	101,041,446	0.18112%	\$183,006
Commercial (XU/ZU)	34,400,610	0.18112%	\$62,306
Commercial (CJ)	6,346,000	0.18112%	\$11,494
Commercial (CH)	11,322,000	0.25874%	\$29,295
Commercial (CX)	285,852,500	0.18112%	\$517,736
Commercial (C1)	29,783,000	0.05790%	\$17,244
Industrial (IT/LT)	966,773,098	0.30395%	\$2,938,516
Industrial (IH)	11,754,000	0.30395%	\$35,726
Industrial (IU/JU/IK))	9,697,000	0.19757%	\$19,158
Industrial (IX)	175,301,200	0.19757%	\$346,339
Industrial (JT)	12,670,000	0.30395%	\$38,511
Industrial (I1)	30,629,400	0.05790%	\$17,734
Pipelines (PT)	55,533,000	0.21284%	\$118,196
Farmland (FT)	106,664,800	0.05790%	\$61,759
Total	<u>49,524,106,312</u>		<u>\$116,830,026</u>

3. The sum of **\$228,459,421** shall be levied and collected for the Town of Markham's share of the **REGIONAL MUNICIPALITY OF YORK** Budget for the year 2012, such amount to be provided for as follows:

	ASSESSMENT	TAX RATE	TAXES
Residential/Farm (RT)	39,756,048,798	0.452889%	\$180,050,772
Residential/Farm (RH)	5,468,000	0.452889%	\$24,764
Multi-Residential (MT)	586,840,265	0.452889%	\$2,657,735
Commercial (CT/DT/GT/ST)	6,881,535,445	0.505968%	\$34,818,367
Commercial (XT/YT/ZT)	456,445,750	0.505968%	\$2,309,469
Commercial (CU/DU/SU)	101,041,446	0.354177%	\$357,866
Commercial (XU/ZU)	34,400,610	0.354177%	\$121,839
Commercial (CJ)	6,346,000	0.354177%	\$22,476
Commercial (CH)	11,322,000	0.505968%	\$57,286
Commercial (CX)	285,852,500	0.354177%	\$1,012,424
Commercial (C1)	29,783,000	0.113222%	\$33,721
Industrial (IT/LT)	966,773,098	0.594372%	\$5,746,229

Industrial (IH)	11,754,000	0.594372%	\$69,862
Industrial (IU/JU/IK))	9,697,000	0.386342%	\$37,464
Industrial (IX)	175,301,200	0.386342%	\$677,262
Industrial (JT)	12,670,000	0.594372%	\$75,307
Industrial (I1)	30,629,400	0.113222%	\$34,679
Pipelines (PT)	55,533,000	0.416205%	\$231,131
Farmland (FT)	106,664,800	0.113222%	\$120,768
Total	<u>49,524,106,312</u>		<u>\$228,459,421</u>

4. The sum of **\$190,970,192** shall be levied and collected for the Town of Markham's share of the **BOARDS OF EDUCATION** Budget for the year 2012, such amount to be provided for as follows:

	ASSESSMENT	TAX RATE	TAXES
Residential/Farm (RT)	39,756,048,798	0.221000%	\$87,860,868
Multi-Residential (MT)	586,840,265	0.221000%	\$1,296,917
Commercial (CT/DT/ST/GT)	6,881,535,445	1.129617%	\$77,734,994
Commercial (XT/YT/ZT)	456,445,750	1.129617%	\$5,156,089
Commercial (CU/DU/SU)	101,041,446	0.790732%	\$798,967
Commercial (XU/ZU)	34,400,610	0.790732%	\$272,017
Commercial (CX)	285,852,500	0.790732%	\$2,260,327
Commercial (C1)	29,783,000	0.055250%	\$16,455
Industrial (IT/LT)	966,773,098	1.301035%	\$12,578,056
Industrial (IU)	9,697,000	0.845673%	\$82,005
Industrial (IX)	175,301,200	0.845673%	\$1,482,474
Industrial (JT)	12,670,000	1.260000%	\$159,642
Industrial (I1)	30,629,400	0.055250%	\$16,923
Pipeline (PT)	55,533,000	1.535021%	\$852,443
Farmlands (FT)	106,664,800	0.055250%	\$58,932
Total	<u>49,489,216,312</u>		<u>\$190,627,109</u>

Plus: Commercial Taxable – Full share PIL (CH /CJ /IH/IK/RH)

\$343,083

Taxed at education rate but Revenue retained by Town

**Total Education Levy**

**\$190,970,192**

5. Only units in the following Residential Condominium properties will be entitled to receive a rebate for waste collection and disposal services, for 2012:

YRC #226	7811 Yonge Street	148 Units
YRC #344	8111 Yonge Street	199 Units

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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 Town of Markham's **OLD MARKHAM VILLAGE BUSINESS IMPROVEMENT AREA** for the year 2012, such amount to be provided for as follows:

	ASSESSMENT	TAX RATE	TAXES
Commercial (CT/ST)	<u>\$57,079,800</u>	0.377239%	<u>\$215,327</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 2012, such amount to be provided for as follows:

	ASSESSMENT	TAX	TAXES RATE
Commercial (CT/ST)	<u>\$42,253,770</u>	0.472147%	<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 2012, such amount to be provided for as follows:

	ASSESSMENT	TAX RATE	TAXES
Farmland (FT)	<u>\$ 106,664,800</u>	.001206%	<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 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 **1,710** 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 2012, 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>
<b>TOTAL</b>			<b><u>\$895,184.08</u></b>

11. There shall be levied upon Railway Rights of Ways (WT) the sum of **\$482,543.18** for the year 2012, 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
<b>Total</b>			<b><u>\$482,543.18</u></b>

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
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**TOWN BY-LAWS**

Fence LG 0089	Markham Beautification Project	\$3,060.80
(2011-2025)	2007-368 Buttonville	\$6,178.67
DOVE		
(SF-DOVE)(2012)	Dove Lane Sanitary Sewers	\$2,185.30

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:

<b>BY-LAW NO</b>	<b>PURPOSE</b>	<b>AMOUNT</b>
<b>TOWN BY-LAWS</b>		
(2012-2016)	Cachet estates/Glenbourne Park Drive	\$688,903.32
(2012-2025)	Milmar Court	\$13,111.45
(2012 – 2015)	Jennings Gate	\$120,508.30
(2012 – 2024)	Robinson St	\$3,791.88
<b>TOTAL</b>		<b>\$837,739.72</b>

14. Pursuant to Regional By-law No. A-0303-2002-020, a tax rebate totaling \$5,306.17 (Town share is \$1,357.18) be provided to the Markham District Veterans Association for its property located at 7 Washington Street for 2012 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 three installments on February 6, 2012, March 5, 2012 and April 5, 2012 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, 2012<br>August 7, 2012<br>September 5, 2012     |
| Commercial, Industrial and Multi-Residential properties: | October 5, 2012<br>November 5, 2012<br>December 5, 2012 |
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 installments on July 1, 2012, August 1, 2012, September 1, 2012, October 1, 2012, November 1, 2012 and December 1, 2012.
19. 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.
20. 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, 2012.
21. 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, 2012, 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, 2012 and for each month or fraction thereof until such taxes are paid.
22. 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.

23. 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.
24. 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.
25. 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 2012 will be determined once the application has been approved. The deferral amount may not be reflected on the 2012 final tax billing issued in accordance with this by-law.