

# THE CITY OF VAUGHAN

# BY-LAW

## BY-LAW NUMBER 110-2024

A By-law to adopt property tax rates, and tax ratios, to provide for the general local municipality levies and the collection of levies required by the Corporation of the City of Vaughan (the “City”) for the year 2024 and to provide for the issuance of tax bills requiring payment of taxes for the year 2024.

**WHEREAS** subsection 312(2) of the *Municipal Act, 2001*, S.O. 2001, c.25, (the “*Municipal Act*”) provides that a local municipality shall, each year, pass a by-law levying a separate tax rate on the assessment in each property class in the local municipality rateable for local municipality purposes;

**AND WHEREAS** the Regional Municipality of York (“**York Region**”) has approved tax ratios for the taxation year 2024, as required by section 308 of the *Municipal Act*, with such ratios to be applied in determining tax rates for the City and for York Region purposes;

**AND WHEREAS** the *Municipal Act* mandates the capping of tax increases on Commercial, Industrial and Multi-Residential property classes, as applicable;

**AND WHEREAS** estimates have been prepared showing the sum required to be raised for the lawful purpose of the City for the year 2024, which estimates are made up as follows:

| No | Taxation Category     | 2024 Amount             |
|----|-----------------------|-------------------------|
| 1  | York Region Purposes  | \$ 435,096,283          |
| 2  | City General Purposes | 238,927,133             |
| 3  | Education Purposes    | 325,308,896             |
| 4  | Local Improvements    | 123,498                 |
| 5  | Utility Right-of-Ways | 1,946,292               |
|    | <b>TOTAL</b>          | <b>\$ 1,001,402,102</b> |

**NOW THEREFORE** the Council of The Corporation of the City of Vaughan ENACTS AS FOLLOWS:

- The following property tax class ratios shall be applied in determining tax rates for taxation in 2024:

| Property Class        | Tax Ratios |
|-----------------------|------------|
| Residential and Farm  | 1.000000   |
| Multi Residential     | 1.000000   |
| New Multi Residential | 1.000000   |
| Commercial            | 1.332100   |
| Industrial            | 1.643200   |
| Pipeline              | 0.919000   |
| Farmland              | 0.250000   |
| Managed Forests       | 0.250000   |

- The following is a statement of the property assessment by class, railway right-of-ways and hydro corridor as provided by the Municipal Property Assessment Corporation, followed by a summary statement for each levying purpose for property taxation in 2024.

| CURRENT VALUE ASSESSMENT CLASS CATEGORY | ASSESSMENT               |
|---|--------------------------|
| Residential                             | \$90,457,428,118         |
| Multi Residential                       | 481,108,400              |
| Commercial Properties                   |                          |
| Full Occupied                           | 15,346,689,110           |
| Excess Lands                            | 209,674,700              |
| Vacant Land                             | 382,791,435              |
| Farmland Awaiting Development – Phase 1 | 20,269,000               |
| Shared PIL/Taxable (CH)                 | 15,825,800               |
| Industrial Properties                   |                          |
| Full Occupied                           | 4,406,487,298            |
| Excess Lands                            | 508,363,309              |
| Vacant Land                             | 23,475,207               |
| Farmland Awaiting Development – Phase 1 | 27,084,800               |
| Shared PIL/Taxable (IH)                 | 55,431,000               |
| Vacant Land (IK, IJ)                    | 31,607,100               |
| Pipeline                                | 165,474,000              |
| Farmland                                | 150,332,741              |
| Managed Forests                         | 1,574,100                |
| <b>TOTAL</b>                            | <b>\$112,283,616,118</b> |

| <b>RAILWAY RIGHT-OF-WAYS &amp; HYDRO CORRIDOR</b> |                 |
|---|-----------------|
| Railway Right-of-Ways                             | 458.21<br>Acres |
| Go Transit  | 102.08<br>Acres |
| Utility Transmission                              | 597.02<br>Acres |

3. For the purposes of this By-law, York Region has established tax rate reductions for prescribed property sub classes under York Region By-law 2024-19.
4. The sum of \$435,096,283 shall be levied and collected for the City's share of the 2024 York Region budget, adopted under York Region By-law 2024-20 such amount to be provided by applying the property tax rates as summarized in Schedule "A" attached hereto ("2024 Tax Rates") and forming a part of this By-law to the taxable assessments and by applying the rates set out in the applicable Ontario regulations to the acreage of the railway rights-of-way and hydro corridor.
5. The total sum of \$238,927,133 shall be levied and collected for City general purposes, such amount to be provided by applying the property tax rates as summarized in Schedule "A" attached hereto to the taxable assessments.
6. The sum of \$325,308,896 shall be levied and collected for Ontario education support purposes, such amount to be provided by applying the property tax rates as summarized in Schedule "A" attached hereto to the taxable assessments. The education rates are established by Ontario Regulation 5/24.
7. For properties subject to payments in lieu of taxes and so assessed, payments in lieu of taxes shall be calculated by applying the tax rates on Schedule "A" attached hereto that would be applicable to the property as if it were subject to tax.
8. For the purpose of paying the debentures issued pursuant to the following by-laws, the following sums shall be levied and collected from the owners of properties liable therefore:

| Local Number | Expiry Year | Location   | By-law Number        | Amount \$        |
|--------------|-------------|--|----------------------|------------------|
| 78           | N/A         | National Estates Entrance Feature Maintenance                        | 337-1998, as amended | 6,700            |
| 110-CP       | 2029        | Coldspring Road and Putting Green Sanitary Sewer and Pumping Station | 003-2020, as amended | 116,597          |
| <b>TOTAL</b> |             |  |                      | <b>\$123,498</b> |

9. The treasurer for the City (the “**Treasurer**”) shall cause to be sent to every taxpayer, a tax bill, in the form and with the content specified in the *Municipal Act*, at least twenty-one (21) days before any taxes shown on the bill are due and payable, at the taxpayer’s residence or place of business or to the premises in respect of which the taxes are payable unless directed in writing by the taxpayer to send the tax bill to another address.
10. The interim tax levy authorized pursuant to City By-law 020-2024 (the “**Interim Tax Levy**”) shall be shown as a reduction in the final tax levy.
11. The amount of real property taxes for all property classes levied by this By-law shall be divided into three amounts, namely the first instalment, the second instalment, and the third instalment. Each amount shall become due and payable on or before the date specified on the applicable tax bill.
12. The Treasurer shall add to the tax roll, any amount, arrears of charges, fees, costs or other expenses given priority lien status pursuant to the authority contained in any act of the Legislature of the Province of Ontario. The amount may be added to the tax roll against the property in respect of which the amount was imposed or against any other property in respect of which the amount is authorized to be added under the *Municipal Act*, or any other applicable law.
13. Notwithstanding section 11, where the total final tax levy to be imposed on a property would be less than ten (10) dollars, the amount of the actual taxes payable

shall be zero (0) dollars.

14. In the event of a default of payment of any instalment of taxes or any part of any instalment, the remaining instalment or instalments shall immediately become due and payable.
15. As in accordance with section 345 of the *Municipal Act*, and pursuant to City By-law 328-2004, as amended, if the taxes are not paid by the due date, late payment charges will be imposed, consisting of a percentage charge of one and one-quarter percent (1.25%) on the first day of default and on the first day of each calendar month thereafter in which default continues.
16. Unless otherwise approved by the Treasurer, any payment received on account of taxes shall first be applied against late payment charges, with charges imposed earlier being discharged before charges imposed later, and then against taxes owing, with taxes imposed earlier being discharged before taxes imposed later.
17. Any defect, error or omission in the form or substance of a tax bill, shall not invalidate any proceedings for the recovery of taxes pursuant to subsection 343(10) of the *Municipal Act*.
18. All taxes are payable at the City's municipal offices. Taxes may also be paid at most financial institutions that accept tax payments along with any applicable fee. Payments must be received by the City on or before each applicable due date. If received by the City after the applicable due date, late payment charges as provided by the *Municipal Act* and applicable City by-laws shall be applied.
19. Taxes may further be payable through the optional pre-authorized tax payment plan (the "PTP"). Upon application, any taxpayer meeting the requirements of the PTP may be enrolled in the PTP with two (2) choices, the instalment due date payment plan for interim and final billing or the ten-month (10-month) instalment plan. Thereafter, depending on the choice of the taxpayer, the City shall be authorized to withdraw property taxes from the bank account of the taxpayer on the instalment due date of each interim and final billing or, alternatively, on the first

(1<sup>st</sup>) banking day of each month from March to December inclusive, in the amount set out in the notice forwarded to the taxpayer by the Treasurer. Administrative charges and late payment charges as provided by the *Municipal Act* and applicable City by-laws shall be applied if the taxpayer's financial institution indicates insufficient funds for any payment.

Voted in favour by City of Vaughan Council this 25th day of June, 2024.

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Steven Del Duca, Mayor

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Todd Coles, City Clerk

Authorized by Item No. 1 of Report No. 25 of the Committee of the Whole.  
Adopted by Vaughan City Council on June 25, 2024.  
City Council voted in favour of this by-law on June 25, 2024.  
Approved by Mayoral Decision MDC 008-2024 dated June 25, 2024.  
**Effective Date of By-Law: June 25, 2024**