

THE CITY OF VAUGHAN

BY-LAW

BY-LAW NUMBER 105-2018

A By-law to adopt property tax rates, tax ratios and to provide for the general local municipality levy and collection of levies required by the Corporation of the City of Vaughan (the “City”) for the year 2018 and to provide for the issuance of tax bills requiring payment of taxes for the year 2018.

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 2018, 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;

AND WHEREAS estimates have been prepared showing the sum required to be raised for the lawful purpose of the City for the year 2018, which estimates are made up as follows:

No	Taxation Category	2018 Amount
1	York Region Purposes	\$ 335,776,141
2	City General Purposes	198,738,935
3	Education Purposes	305,640,875
4	Local Improvements	27,482
5	Utility Right-of-Ways	2,028,557
	TOTAL	\$ 842,211,990

NOW THEREFORE THE COUNCIL OF THE CITY ENACTS AS FOLLOWS:

1. The following property tax class ratios shall be applied in determining tax rates for taxation in 2018:

Property Class	Tax Ratios
Residential and Farm	1.000000
Multi Residential	1.000000
New Multi Residential	1.000000
Commercial	1.232300
Industrial	1.497300
Pipeline	0.919000
Farmland	0.250000
Managed Forests	0.250000

2. 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 2018.

CURRENT VALUE ASSESSMENT CLASS CATEGORY	ASSESSMENT
Residential	\$71,682,569,963
Multi Residential	288,927,333
Commercial Properties	
Full Occupied	13,191,969,574
Excess Lands	321,434,094
Vacant Land	419,061,953
Farmland Awaiting Development – Phase 1	25,830,837
Shared PIL/Taxable (CH)	9,026,050
Industrial Properties	
Full Occupied	4,078,315,253
Excess Lands	494,903,561
Vacant Land	27,659,188
Farmland Awaiting Development – Phase 1	29,503,200
Shared PIL/Taxable (IH)	45,335,550
Vacant Land (IK, IJ)	32,558,800
Pipeline	127,685,500
Farmland	185,208,990
Managed Forests	1,360,708
TOTAL	\$ 90,961,350,554

RAILWAY RIGHT-OF-WAYS & HYDRO CORRIDOR			
	Railway Right-of-Ways		461.74 Acres
	Go Transit		98.83 Acres
	Utility Transmission		635.78 Acres
1	York Region Purposes		90,961,350,554
2	City General Purposes		90,961,350,554
3	Education Support Purposes		90,961,350,554
4	Utility Transmission		635.78 Acres
5	Railway Right-of-Ways		461.74 Acres
6	Go Transit		98.83 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 2018-35.
4. The sum of \$335,776,141 shall be levied and collected for the City's share of the 2018 York Region budget, adopted under York Region By-law 2018-36 such amount to be provided by applying the property tax rates as summarized in Schedule "A" attached hereto 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 right-of-ways and hydro corridor.
5. The total sum of \$198,738,935 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. The above amount includes \$7,088,883 which is to be collected to support the Vaughan Hospital Precinct Development Plan.
6. The sum of \$305,640,875 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 to the taxable assessments. The education rates are established by the applicable Ontario regulations.
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. The taxes due to the City of Vaughan for railway rights-of-way assessments and utility transmission and distribution corridor assessments shall be calculated in accordance with the rates established by the relevant Ontario regulations.
9. 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	6,901
108-OY	2021	Old Yonge Street	108-2011	11,691
108-M	2021	Mill Street	108-2011	8,890
TOTAL				\$27,482

10. 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 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.
11. The Interim Tax Levy authorized pursuant to City By-law 003-2018 shall be shown as a reduction in the Final Tax Levy.
12. The amount of real property taxes for all property classes levied by this By-law shall be divided into three amounts. One amount shall be known as the first instalment, and shall become due and payable on or before the date specified on the tax bill. The next amount shall be known as the second instalment and shall become due and payable on or before the date specified on the tax bill. The other amount shall be known as the third instalment and shall become due and payable on or before the date specified on the tax bill. Any bill of \$200.00 or less shall become due and payable in full on the first scheduled instalment date specified on the tax bill.
13. Notwithstanding section 12, where the total final levy to be imposed on a property would be less than ten (10) dollars, the amount of the actual taxes payable shall be zero.

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 forthwith become due and payable.
15. 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 act.
16. As provided by the *Municipal Act*, and pursuant to City By-law No 328-2004, in the event that 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.
17. 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.
18. In the event of any defect, error or omission in the form or substance of a tax bill, proceedings for the recovery of taxes shall be governed by subsection 343(10) of the *Municipal Act*.
19. All taxes are payable at the Municipal Office for the City, except that, with payment of any applicable fee, taxes may be paid at most financial institutions that accept tax payments. 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.
20. Taxes may further be payable through the optional pre-authorized payment plan (the "PAP"). Upon application, any taxpayer meeting the requirements of the PAP may be enrolled in the PAP with two choices, the instalment due date payment plan for interim and final billing or the eleven month instalment plan. Thereafter the City shall be authorized to withdraw property taxes from the bank account of the said taxpayer on the instalment due date of each interim and final billing or the City shall be authorized to withdraw property taxes from the bank account of the said taxpayer on the first banking day of each month from January to November 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.

Enacted by City of Vaughan Council this 19th day of June, 2018.

Hon. Maurizio Bevilacqua, Mayor

Todd Coles, City Clerk

Authorized by Item No. 7 of Report No. 6
of the Finance, Administration and Audit Committee
Adopted by Vaughan City Council on
June 19, 2018.

C I T Y O F V A U G H A N

2018 TAX RATES

ASSESSMENT CATEGORY	TAX CODES	TAX RATES					
		Municipal GENERAL	Municipal HOSPITAL	Municipal TOTAL	Regional	Education	TOTAL
Residential							
Taxable Full	RT	0.00200114	0.00007402	0.00207516	0.00350606	0.00170000	0.00728122
Taxable: Shared Payment-In-Lieu	RH	0.00200114	0.00007402	0.00207516	0.00350606	0.00170000	0.00728122
Multi Residential							
Taxable Full	MT	0.00200114	0.00007402	0.00207516	0.00350606	0.00170000	0.00728122
New Multi Residential							
Taxable Full	NT	0.00200114	0.00007402	0.00207516	0.00350606	0.00170000	0.00728122
Commercial							
Commercial Taxable Full	CT,DT,ST	0.00246600	0.00009122	0.00255722	0.00432052	0.00966480	0.01654254
Commercial: Taxable Shared Payment-In-Lieu	CH	0.00246600	0.00009122	0.00255722	0.00432052	0.00966480	0.01654254
Commercial: Taxable Excess Land	CU,DU,SU	0.00172621	0.00006384	0.00179005	0.00302436	0.00676536	0.01157977
Commercial: Taxable Vacant Land	CX	0.00172621	0.00006384	0.00179005	0.00302436	0.00676536	0.01157977
Commercial: Taxable Farmland I	C1	0.00050029	0.00001851	0.00051879	0.00087651	0.00042500	0.00182030
Commercial New Construction: Taxable Full	XT	0.00246600	0.00009122	0.00255722	0.00432052	0.00966480	0.01654254
Commercial New Construction: Taxable Excess Land	XU	0.00172621	0.00006384	0.00179005	0.00302436	0.00676536	0.01157977
Office Building New Construction: Taxable Full	YT	0.00246600	0.00009122	0.00255722	0.00432052	0.00966480	0.01654254
Office Building New Construction: Taxable Excess Land	YU	0.00172621	0.00006384	0.00179005	0.00302436	0.00676536	0.01157977
Shopping Centre New Construction: Taxable Full	ZT	0.00246600	0.00009122	0.00255722	0.00432052	0.00966480	0.01654254
Shopping Centre New Construction: Taxable Excess Land	ZU	0.00172621	0.00006384	0.00179005	0.00302436	0.00676536	0.01157977
Parking Lot: Taxable Full	GT	0.00246600	0.00009122	0.00255722	0.00432052	0.00966480	0.01654254
Industrial							
Industrial: Taxable Full	IT,LT	0.00299631	0.00011083	0.00310714	0.00524962	0.01090000	0.01925676
Industrial: Taxable Shared Payment-In-Lieu	IH	0.00299631	0.00011083	0.00310714	0.00524962	0.01090000	0.01925676
Industrial: Taxable Excess Land	IU,LU	0.00194759	0.00007205	0.00201964	0.00341225	0.00708500	0.01251689
Industrial: Taxable Excess Land Shared Payment-In-Lieu	IK/IJ	0.00194759	0.00007205	0.00201964	0.00341225	0.00708500	0.01251689
Industrial: Taxable Vacant Land	IX	0.00194759	0.00007205	0.00201964	0.00341225	0.00708500	0.01251689
Industrial: Taxable Farmland I	I1	0.00050029	0.00001851	0.00051879	0.00087651	0.00042500	0.00182030
Industrial New Construction: Taxable Full	JT	0.00299631	0.00011083	0.00310714	0.00524962	0.01090000	0.01925676
Industrial New Construction: Taxable Excess Land	JU	0.00194759	0.00007205	0.00201964	0.00341225	0.00708500	0.01251689
Industrial New Construction: Taxable Vacant Land	JX	0.00194759	0.00007205	0.00201964	0.00341225	0.00708500	0.01251689
Large Industrial New Construction: Taxable Full	KT	0.00299631	0.00011083	0.00310714	0.00524962	0.01090000	0.01925676
Pipeline Taxable Full	PT	0.00183905	0.00006802	0.00190707	0.00322207	0.01340000	0.018529140
Farm							
Taxable Full	FT	0.00050029	0.00001851	0.00051879	0.00087651	0.00042500	0.00182030
Managed Forest Taxable Full	TT	0.00050029	0.00001851	0.00051879	0.00087651	0.00042500	0.00182030