

# THE CITY OF VAUGHAN

# BY-LAW

## BY-LAW NUMBER 082-2019

**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 2019 and to provide for the issuance of tax bills requiring payment of taxes for the year 2019.**

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 2019, 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 2019, which estimates are made up as follows:

No	Taxation Category	2019 Amount
1	York Region Purposes	\$ 352,058,636
2	City General Purposes	207,750,703
3	Education Purposes	313,685,221
4	Local Improvements	27,482
5	Utility Right-of-Ways	2,023,449
	<b>TOTAL</b>	<b>\$ 875,545,491</b>

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE CITY OF VAUGHAN ENACTS AS FOLLOWS:

1. The following property tax class ratios shall be applied in determining tax rates for taxation in 2019:

Property Class	Tax Ratios
Residential and Farm	1.000000
Multi Residential	1.000000
New Multi Residential	1.000000
Commercial	1.279400
Industrial	1.570400
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 2019.

CURRENT VALUE ASSESSMENT CLASS CATEGORY	ASSESSMENT
Residential	\$78,182,008,629
Multi Residential	304,130,298
Commercial Properties	
Full Occupied	14,135,039,670
Excess Lands	261,173,790
Vacant Land	246,929,995
Farmland Awaiting Development – Phase 1	32,671,404
Shared PIL/Taxable (CH)	9,627,825
Industrial Properties	
Full Occupied	4,252,902,700
Excess Lands	33,760,080
Vacant Land	526,685,262
Farmland Awaiting Development – Phase 1	30,440,300
Shared PIL/Taxable (IH)	47,806,484
Vacant Land (IK, IJ)	34,246,100
Pipeline	157,867,365
Farmland	192,565,750
Managed Forests	1,467,404
<b>TOTAL</b>	<b>\$ 98,449,623,056</b>

<b>RAILWAY RIGHT-OF-WAYS &amp; HYDRO CORRIDOR</b>	
Railway Right-of-Ways	458.21 Acres
Go Transit	98.83 Acres
Utility Transmission	635.78 Acres

1	York Region Purposes	98,449,623,056
2	City General Purposes	98,449,623,056
3	Education Support Purposes	98,449,623,056
4	Utility Transmission	635.78 Acres
5	Railway Right-of-Ways	458.21 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 2019-32.
4. The sum of \$352,058,636 shall be levied and collected for the City's share of the 2019 York Region budget, adopted under York Region By-law 2019-31 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 \$207,750,703 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 \$313,685,221 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 64/19.
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 Ontario Regulation 387/98, as amended.
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:

<b>Local Number</b>	<b>Expiry Year</b>	<b>Location</b>	<b>By-law Number</b>	<b>Amount \$</b>
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
<b>TOTAL</b>				<b>\$27,482</b>

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 007-2019 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 12<sup>th</sup> day of June, 2019.

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Hon. Maurizio Bevilacqua, Mayor

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Todd Coles, City Clerk

Authorized by Item No. 6 of Report No. 8  
of the Finance, Administration & Audit Committee  
Adopted by Vaughan City Council on  
June 12, 2019

# C I T Y   O F   V A U G H A N

## 2019 TAX RATES

ASSESSMENT CATEGORY	TAX CODES	T A X   R A T E S			
		Municipal	Regional	Education	TOTAL
<b><u>Residential</u></b>					
Taxable Full	<b>RT</b>	0.00198598	0.00336549	0.00161000	<b>0.00696147</b>
Taxable: Shared Payment-In-Lieu	<b>RH</b>	0.00198598	0.00336549	0.00161000	<b>0.00696147</b>
<b><u>Multi Residential</u></b>					
Taxable Full	<b>MT</b>	0.00198598	0.00336549	0.00161000	<b>0.00696147</b>
<b><u>New Multi Residential</u></b>					
Taxable Full	<b>NT</b>	0.00198598	0.00336549	0.00161000	<b>0.00696147</b>
<b><u>Commercial</u></b>					
Commercial Taxable Full	<b>CT,DT,ST</b>	0.00254087	0.00430581	0.00931834	<b>0.01616502</b>
Commercial: Taxable Shared Payment-In-Lieu	<b>CH</b>	0.00254087	0.00430581	0.00931834	<b>0.01616502</b>
Commercial: Taxable Excess Land	<b>CU,DU,SU</b>	0.00177861	0.00301407	0.00792059	<b>0.01271327</b>
Commercial: Taxable Vacant Land	<b>CX</b>	0.00177861	0.00301407	0.00792059	<b>0.01271327</b>
Commercial: Taxable Farmland I	<b>C1</b>	0.00049650	0.00084137	0.00040250	<b>0.00174037</b>
Commercial New Construction: Taxable Full	<b>XT</b>	0.00254087	0.00430581	0.00931834	<b>0.01616502</b>
Commercial New Construction: Taxable Excess Land	<b>XU</b>	0.00177861	0.00301407	0.00792059	<b>0.01271327</b>
Office Building New Construction: Taxable Full	<b>YT</b>	0.00254087	0.00430581	0.00931834	<b>0.01616502</b>
Office Building New Construction: Taxable Excess Land	<b>YU</b>	0.00177861	0.00301407	0.00792059	<b>0.01271327</b>
Shopping Centre New Construction: Taxable Full	<b>ZT</b>	0.00254087	0.00430581	0.00931834	<b>0.01616502</b>
Shopping Centre New Construction: Taxable Excess Land	<b>ZU</b>	0.00177861	0.00301407	0.00792059	<b>0.01271327</b>
Parking Lot: Taxable Full	<b>GT</b>	0.00254087	0.00430581	0.00931834	<b>0.01616502</b>
<b><u>Industrial</u></b>					
Industrial: Taxable Full	<b>IT,LT</b>	0.00311879	0.00528517	0.01030000	<b>0.01870396</b>
Industrial: Taxable Shared Payment-In-Lieu	<b>IH</b>	0.00311879	0.00528517	0.01030000	<b>0.01870396</b>
Industrial: Taxable Excess Land	<b>IU,LU</b>	0.00202721	0.00343536	0.00849750	<b>0.01396007</b>
Industrial: Taxable Excess Land Shared Payment-In-Lieu	<b>IK/IJ</b>	0.00202721	0.00343536	0.00849750	<b>0.01396007</b>
Industrial: Taxable Vacant Land	<b>IX</b>	0.00202721	0.00343536	0.00849750	<b>0.01396007</b>
Industrial: Taxable Farmland I	<b>I1</b>	0.00049650	0.00084137	0.00040250	<b>0.00174037</b>
Industrial New Construction: Taxable Full	<b>JT</b>	0.00311879	0.00528517	0.01030000	<b>0.01870396</b>
Industrial New Construction: Taxable Excess Land	<b>JU</b>	0.00202721	0.00343536	0.00849750	<b>0.01396007</b>
Large Industrial New Construction: Taxable Full	<b>KT</b>	0.00311879	0.00528517	0.01030000	<b>0.01870396</b>
Large Industrial New Construction: Taxable Excess Land	<b>KU</b>	0.00202721	0.00343536	0.00849750	<b>0.01396007</b>
<b><u>Pipeline</u></b> Taxable Full	<b>PT</b>	0.00182512	0.00309289	0.01290000	<b>0.0178180</b>
<b><u>Farm</u></b>					
Taxable Full	<b>FT</b>	0.00049650	0.00084137	0.00040250	<b>0.00174037</b>
<b><u>Managed Forest</u></b> Taxable Full	<b>TT</b>	0.00049650	0.00084137	0.00040250	<b>0.00174037</b>