

THE CITY OF VAUGHAN

BY-LAW

BY-LAW NUMBER 071-2014

A By-law to adopt property tax rates, tax ratios and to provide for the general local municipality levy and collection of levies required for the City of Vaughan for the year 2014 and to provide for the issuance of tax bills requiring payment of taxes for the year 2014.

WHEREAS subsection 312(2) of the *Municipal Act, 2001*, S.O. 2001, c.25, (hereinafter 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 has approved tax ratios for the taxation year 2014, with such ratios to be applied in determining tax rates for City and for Region of York 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 Corporation of the City of Vaughan for the year 2014, which estimates are made up as follows:

No	Taxation Category	2014 Amount
1	Regional Municipality of York Purposes	\$ 287,830,424
2	City General Purposes	167,432,743
3	Education Purposes	271,178,297
4	Local Improvements	283,503
5	Utility Right-of-Ways	2,021,284
	TOTAL	\$ 728,746,251

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 2014:

Property Class	Tax Ratios
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Residential and Farm	1.0000
Multi Residential	1.0000
New Multi Residential	1.0000
Commercial	1.1172
Industrial	1.3124
Pipeline	0.9190
Farmland	0.2500
Managed Forests	0.2500

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 2014.

CURRENT VALUE ASSESSMENT CLASS CATEGORY		ASSESSMENT
Residential		\$51,093,395,027
Multi Residential		235,059,484
Commercial Properties		
Full Occupied		10,360,322,236
Excess Lands		381,476,357
Vacant Land		316,321,465
Farmland Awaiting Development – Phase 1		2,172,500
Shared PIL/Taxable (CH)		13,807,250
Industrial Properties		
Full Occupied		3,740,908,919
Excess Lands		51,805,630
Vacant Land		536,049,916
Farmland Awaiting Development – Phase 1		1,762,371
Shared PIL/Taxable (IH)		38,736,100
Vacant Land (IK)		24,421,300
Pipeline		84,698,500
Farmland		167,146,825
Managed Forests		3,092,100
TOTAL		\$ 67,051,175,980
RAILWAY RIGHT-OF-WAYS & HYDRO CORRIDOR		
Railway Right-of-Ways		461.73 Acres
Go Transit		98.83 Acres
Utility Transmission		635.80 Acres
1	Regional Municipality of York Purposes	67,051,175,980

2	City General Purposes		67,051,175,980
3	Education Support Purposes		67,051,175,980
4	Utility Transmission		635.80 Acres
5	Railway Right-of-Ways		461.73 Acres
6	Go Transit		98.83 Acres

3. For the purposes of this By-law, the Regional Municipality of York has established tax rate reductions for prescribed property sub classes under Regional Municipality of York By-law 2014-22.
4. The sum of \$287,830,245 shall be levied and collected for the City of Vaughan's share of the 2014 Regional Municipality of York Budget, adopted under Regional Municipality of York By-law 2014-22 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 \$167,432,743 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 \$271,178,297 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 Corporation of 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 \$
112	2014	Bowes Road	112-2005	208,884
78	N/A	National Estates Entrance Feature	337-1998	1,648

		Maintenance		
108-OY	2021	Old Yonge Street	108-2011	11,691
108-M	2021	Mill Street	108-2011	8,890
TOTAL				\$231,113

10. The Treasurer for the Corporation of the City of Vaughan 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 of Vaughan By-law No. 011-2014 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 installment, 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 installment 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 installment 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 installment 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 installment of taxes or any part of any installment, the remaining installment or installments shall forthwith become due and payable.
15. The Treasurer for the Corporation of the City of Vaughan 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 of Vaughan 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 of The Corporation of the City of Vaughan, 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 Corporation of the City of Vaughan, 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 of Vaughan By-Laws shall be applied.
20. Taxes may further be payable through the optional Pre-authorized Payment Plan (hereinafter "PAP"). Upon application, any taxpayer meeting the requirements of the PAP may be enrolled in the PAP with two choices, the installment due date payment plan for interim and final billing or the eleven month installment plan. Thereafter the City shall be authorized to withdraw property taxes from the bank account of the said taxpayer on the installment 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 City Treasurer. Administrative charges and late payment charges as provided by the *Municipal Act* and applicable City of Vaughan By-Laws shall be applied if the taxpayer's financial institution indicates insufficient funds for any payment.

Enacted by City of Vaughan Council this 27th day of May, 2014.

Hon. Maurizio Bevilacqua, Mayor

Jeffrey A. Abrams, City Clerk

Authorized by Item No. 5 of Report No. 7
of the Finance, Administration and Audit Committee
Adopted by Vaughan City Council on
May 27, 2014

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

2014 TAX RATES

ASSESSMENT CATEGORY	TAX CODES	TAX RATES					
		Municipal GENERAL	Municipal HOSPITAL	Municipal TOTAL	Regional	Education	TOTAL
Residential							
Taxable Full	RT	0.00232153	0.00010263	0.00242416	0.00416733	0.00203000	0.00862149
Taxable: Shared Payment-In-Lieu	RH	0.00232153	0.00010263	0.00242416	0.00416733	0.00203000	0.00862149
Multi Residential							
Taxable Full	MT	0.00232153	0.00010263	0.00242416	0.00416733	0.00203000	0.00862149
Commercial							
Commercial Taxable Full	CT,DT,ST	0.00259361	0.00011467	0.00270828	0.00465575	0.01055636	0.01792039
Commercial: Taxable Shared Payment-In-Lieu	CH	0.00259361	0.00011467	0.00270828	0.00465575	0.01055636	0.01792039
Commercial: Taxable Excess Land	CU,DU,SU	0.00181553	0.00008026	0.00189579	0.00325902	0.00738945	0.01254426
Commercial New Construction: Taxable Full	XT	0.00259361	0.00011467	0.00270828	0.00465575	0.01055636	0.01792039
Commercial New Construction: Taxable Excess Land	XU	0.00181553	0.00008026	0.00189579	0.00325902	0.00738945	0.01254426
Office Building New Construction: Taxable Full	YT	0.00259361	0.00011467	0.00270828	0.00465575	0.01055636	0.01792039
Office Building New Construction: Taxable Excess Land	YU	0.00181553	0.00008026	0.00189579	0.00325902	0.00738945	0.01254426
Shopping Centre New Construction: Taxable Full	ZT	0.00259361	0.00011467	0.00270828	0.00465575	0.01055636	0.01792039
Shopping Centre New Construction: Taxable Excess Land	ZU	0.00181553	0.00008026	0.00189579	0.00325902	0.00738945	0.01254426
Commercial: Taxable Vacant Land	CX	0.00181553	0.00008026	0.00189579	0.00325902	0.00738945	0.01254426
Commercial: Taxable Farmland I	C1	0.00058038	0.00002566	0.00060604	0.00104183	0.00050750	0.00215537
Parking Lot: Taxable Full	GT	0.00259361	0.00011467	0.00270828	0.00465575	0.01055636	0.01792039
Industrial							
Industrial: Taxable Full	IT,LT	0.00304677	0.00013470	0.00318147	0.00546921	0.01220000	0.02085068
Industrial: Taxable Shared Payment-In-Lieu	IH	0.00304677	0.00013470	0.00318147	0.00546921	0.01220000	0.02085068
Industrial: Taxable Excess Land	IU,LU	0.00198040	0.00008756	0.00206796	0.00355499	0.00793000	0.01355295
Industrial: Taxable Excess Land Shared Payment-In-Lieu	IK	0.00198040	0.00008756	0.00206796	0.00355499	0.00793000	0.01355295
Industrial: Taxable Vacant Land	IX	0.00198040	0.00008756	0.00206796	0.00355499	0.00793000	0.01355295
Industrial: Taxable Farmland I	I1	0.00058038	0.00002566	0.00060604	0.00104183	0.00050750	0.00215537
Industrial New Construction: Taxable Full	JT	0.00304677	0.00013470	0.00318147	0.00546921	0.01220000	0.02085068
Industrial New Construction: Taxable Excess Land	JU	0.00198040	0.00008756	0.00206796	0.00355499	0.00793000	0.01355295
Large Industrial New Construction: Taxable Full	KT	0.00304677	0.00013470	0.00318147	0.00546921	0.01220000	0.02085068
Pipeline Taxable Full	PT	0.00213348	0.00009432	0.00222780	0.00382978	0.01483767	0.02089525
Farm							
Taxable Full	FT	0.00058038	0.00002566	0.00060604	0.00104183	0.00050750	0.00215537
Managed Forest Taxable Full	TT	0.00058038	0.00002566	0.00060604	0.00104183	0.00050750	0.00215537