

CITY OF VAUGHAN

EXTRACT FROM COUNCIL MEETING MINUTES OF JUNE 4, 2013

Item 13, Report No. 23, of the Committee of the Whole, which was adopted without amendment by the Council of the City of Vaughan on June 4, 2013.

13 2013 ADOPTION OF TAX RATES AND THE ISSUANCE OF PROPERTY TAX NOTICES

The Committee of the Whole recommends approval of the recommendation contained in the following report of the Acting Commissioner of Finance & City Treasurer and the Director of Financial Services, dated May 21, 2013:

Recommendation

The Acting Commissioner of Finance & City Treasurer and the Director of Financial Services, in consultation with the Manager of Property Tax & Assessment recommends:

- 1) That a by-law be enacted for the adoption of Municipal, Regional and Education property tax rates, as submitted in Attachment 1, as well as tax ratios, for the levy and collection of property tax levies and to provide for the issuance of tax notices requiring payment of property taxes for the year 2013.

Contribution to Sustainability

This is not applicable to this report.

Economic Impact

The efficient and timely issuance of the final property tax levy provides a positive economic impact to the City, as it provides the necessary cash flow to meet the City's own needs and its financial obligations to the Region of York and the Province of Ontario for education purposes.

Communications Plan

The final property tax notices for residential, farm, managed forest and pipeline will be mailed in late June and in July for commercial, industrial and multi-residential properties. Advertised notices for the final property tax notices will be posted in all local papers in late June, early July and August as well as on the on-line City Page.

Purpose

The purpose of this report is to provide the background to a by-law as required under Section 312 of the *Municipal Act 2001, S.O. 2001*, to levy and collect property taxes for the City of Vaughan, the Regional Municipality of York and the Province of Ontario for education purposes. It will also provide the background to the continuing support of the funding for the Vaughan Hospital Land.

Background - Analysis and Options

2013 is the first year of the legislated cycle of reassessment every four (4) years with a mandatory phase-in of assessment increases for all property classes. The four-year program, effective January 1, 2013, will utilize assessment values (CVA) based as of January 1, 2012.

The City property tax rates, as attached, are based on the levy requirement as per the approved 2013 operating budget.

The Region of York has approved By-law Nos. 2013-19 and 2013-20 which set region wide tax ratios and uniform tax rates across all municipalities in the Region. In addition to existing policies for property tax capping options for business properties, the Region approved and adopted the new provincial legislation that will allow a property to remain at full Current Value Assessment

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(CVA) tax once the property achieves full CVA tax. These properties will no longer qualify for the Capping program. These policies remain in effect for the tax year 2013.

The Province of Ontario determines education tax rates and has passed Ontario Regulation 445/12 to prescribe the tax rates for all classes for 2013.

It is expected that residential, farm, managed forest and pipeline (uncapped classes) property tax bills will be mailed in June, due in three monthly installments or through the City's 11 month pre-authorized payment plan.

Due to the ongoing capping protection for the commercial, industrial and multi-residential property classes, these bills will be produced following the residential bills. Staff expect to be mailing the commercial bills in July providing three monthly installments.

The City collects property taxes on behalf of the Region of York and the School Boards, therefore installment due dates are generally set to accommodate the legislated payment dates to these other levying bodies. However, for the convenience of the ratepayers, approximately one month between each installment is given. Due dates are usually the same day of each month except where weekends or holidays interfere.

The City's budgetary requirement is \$153,555,788 levied on \$62.4 billion in assessment. The 2013 levy requirements for Municipal, Regional, and Educational purposes are shown below:

	2013
City of Vaughan	\$153,555,788
Region of York	\$279,168,654
Education-Province of Ontario	\$265,430,566
Total	\$698,155,008

Tax Ratios

The Region of York has the authority to change tax ratios to offset re-assessment tax shifts among the property classes or maintain the status quo, that is, keep the Commercial and Industrial tax ratios at the same level as the 2012 tax year. Area Treasurers were consulted and met with Regional staff in regards to the property tax ratios. It was determined that holding the tax ratios constant over the 2013-2016 taxation years was the recommended option. Regional Council approved the property tax ratios for the period 2013 to 2016 on April 18th, 2013.

The 2013 property tax ratios are as follows:

PROPERTY CLASS	2013 TAX RATIO
Residential	1.0000
Multi-Residential	1.0000
New Multi-Residential	1.0000
Commercial	1.1172
Industrial	1.3124
Pipelines	0.9190
Farm	0.2500
Managed Forest	0.2500

The tax rates shown on Attachment 1, have been established using the above noted levies, tax ratios and the final assessment roll as returned for 2013.

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Vaughan Hospital Land Requisition Request

The Government of Ontario requires local communities to support the development of hospitals in their community. Recognizing this, the City of Vaughan has developed a plan to support a hospital in Vaughan. 2013 is the fifth and final year of the tax rate phase-in plan. Approximately \$7,088,883 will be collected on the 2013 final property tax bill. This contribution does not form part of the City's operations and as such will be shown separately on individual property tax bills.

Relationship to Vaughan Vision 2020

In consideration of the strategic priorities related to Vaughan Vision 2020, the issuance of the final property tax levy will enhance:

- Service Excellence: Pursue Excellence in Service Delivery
- Management Excellence: Ensure Financial Sustainability

Regional Implications

The City of Vaughan will be collecting approx. \$279,168,654 in property taxes on behalf of the Region of York.

Conclusion

A by-law enacted to adopt the Municipal, Regional and Education tax rates and levies for 2013 will permit staff to proceed with the issuance of the final property tax bills.

Attachments

Attachment 1 – 2013 Property Tax Rates

Report prepared by:

Maureen E. Zabiuk, A.I.M.A., CMTP
Manager, Property Tax & Assessment
Ext: 8268

(A copy of the attachments referred to in the foregoing have been forwarded to each Member of Council and a copy thereof is also on file in the office of the City Clerk.)

2013 ADOPTION OF TAX RATES AND THE ISSUANCE OF PROPERTY TAX NOTICES**Recommendation**

The Acting Commissioner of Finance & City Treasurer and the Director of Financial Services, in consultation with the Manager of Property Tax & Assessment recommends:

- 1) That a by-law be enacted for the adoption of Municipal, Regional and Education property tax rates, as submitted in Attachment 1, as well as tax ratios, for the levy and collection of property tax levies and to provide for the issuance of tax notices requiring payment of property taxes for the year 2013.

Contribution to Sustainability

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The City property tax rates, as attached, are based on the levy requirement as per the approved 2013 operating budget.

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The 2013 property tax ratios are as follows:

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Conclusion

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Attachments

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Report prepared by:

Maureen E. Zabiuk, A.I.M.A., CMTP
Manager, Property Tax & Assessment
Ext: 8268

Respectfully submitted,

John Henry, CMA
Acting Commissioner of Finance & City Treasurer

Barry E. Jackson, CGA
Director of Financial Services

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

2013 TAX RATES

ASSESSMENT CATEGORY	TAX CODES	TAX RATES					
		Municipal GENERAL	Municipal HOSPITAL	Municipal TOTAL	Regional	Education	TOTAL
Residential Taxable Full Taxable: Shared Payment-In-Lieu	RT RH	0.00239139 0.00239139	0.00011040 0.00011040	0.00250179 0.00250179	0.00434762 0.00434762	0.00212000 0.00212000	0.00896941 0.00896941
Multi Residential Taxable Full	MT	0.00239139	0.00011040	0.00250179	0.00434762	0.00212000	0.00896941
Commercial Commercial Taxable Full Commercial: Taxable Shared Payment-In-Lieu Commercial: Taxable Excess Land Commercial New Construction: Taxable Full Commercial New Construction: Taxable Excess Land Office Building New Construction: Taxable Full Office Building New Construction: Taxable Excess Land Shopping Centre New Construction: Taxable Full Shopping Centre New Construction: Taxable Excess Land Commercial: Taxable Vacant Land Commercial: Taxable Farmland I Parking Lot: Taxable Full	CT,DT,ST CH CU,DU,SU XT XU YT YU ZT ZU CX C1 GT	0.00267166 0.00267166 0.00187016 0.00267166 0.00187016 0.00267166 0.00187016 0.00267166 0.00187016 0.00187016 0.00059785 0.00267166	0.00012334 0.00012334 0.00008634 0.00012334 0.00008634 0.00012334 0.00008634 0.00012334 0.00008634 0.00008634 0.00002760 0.00012334	0.00279500 0.00279500 0.00195650 0.00279500 0.00195650 0.00279500 0.00195650 0.00279500 0.00195650 0.00195650 0.00062545 0.00279500	0.00485716 0.00485716 0.00340001 0.00485716 0.00340001 0.00485716 0.00340001 0.00485716 0.00340001 0.00340001 0.00108690 0.00485716	0.01094012 0.01094012 0.00765808 0.01094012 0.00765808 0.01094012 0.00765808 0.01094012 0.00765808 0.00765808 0.00053000 0.01094012	0.01859228 0.01859228 0.01301459 0.01859228 0.01301459 0.01859228 0.01301459 0.01859228 0.01301459 0.01301459 0.00224235 0.01859228
Industrial Industrial: Taxable Full Industrial: Taxable Shared Payment-In-Lieu Industrial: Taxable Excess Land Industrial: Taxable Excess Land Shared Payment-In-Lieu Industrial: Taxable Vacant Land Industrial New Construction: Taxable Full Industrial New Construction: Taxable Excess Land Large Industrial New Construction: Taxable Full	IT,LT IH IU,LU IK IX JT JU KT	0.00313846 0.00313846 0.00204000 0.00204000 0.00204000 0.00313846 0.00204000 0.00313846	0.00014489 0.00014489 0.00009418 0.00009418 0.00009418 0.00014489 0.00009418 0.00014489	0.00328335 0.00328335 0.00213418 0.00213418 0.00213418 0.00328335 0.00213418 0.00328335	0.00570582 0.00570582 0.00370878 0.00370878 0.00370878 0.00570582 0.00370878 0.00570582	0.01260000 0.01260000 0.00819000 0.00819000 0.00819000 0.01260000 0.00819000 0.01260000	0.02158917 0.02158917 0.01403296 0.01403296 0.01403296 0.02158917 0.01403296 0.02158917
Pipeline Taxable Full	PT	0.00219768	0.00010146	0.00229914	0.00399546	0.01509578	0.02139038
Farm Taxable Full	FT	0.00059785	0.00002760	0.00062545	0.00108690	0.00053000	0.00224235
Managed Forest Taxable Full	TT	0.00059785	0.00002760	0.00062545	0.00108690	0.00053000	0.00224235

THE CITY OF VAUGHAN

BY-LAW

BY-LAW NUMBER 060-2013

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 2013 and to provide for the issuance of tax bills requiring payment of taxes for the year 2013.

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 2013, 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 2013, which estimates are made up as follows:

No	Taxation Category	2013 Amount
1	Regional Municipality of York Purposes	\$ 279,168,654
2	City General Purposes	160,644,671
3	Education Purposes	265,430,566
4	Local Improvements	283,503
5	Utility Right-of-Ways	2,021,284
	TOTAL	\$ 707,548,678

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 2013:

Property Class	Tax Ratios
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 2013.

CURRENT VALUE ASSESSMENT CLASS CATEGORY	ASSESSMENT
Residential	\$47,076,420,658
Multi Residential	172,409,970
Commercial Properties	
Full Occupied	9,848,964,718
Excess Lands	376,335,148
Vacant Land	285,536,675
Farmland Awaiting Development – Phase 1	2,137,750
Shared PIL/Taxable (CH)	13,842,125
Industrial Properties	
Full Occupied	3,645,365,471
Excess Lands	48,254,142
Vacant Land	486,999,950
Shared PIL/Taxable (IH)	37,656,700
Vacant Land (IK)	21,958,250
Pipeline	81,753,000
Farmland	165,731,810
Managed Forests	2,533,750
TOTAL	\$62,265,900,117

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	62,265,900,117
	2	City General Purposes	62,265,900,117
	3	Education Support Purposes	62,265,900,117
	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 2013-19.
4. The sum of \$279,168,654 shall be levied and collected for the City of Vaughan's share of the 2013 Regional Municipality of York Budget, adopted under Regional Municipality of York By-law 2013-20 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 \$160,644,671 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 for the plan to support a hospital in Vaughan.
6. The sum of \$265,430,566 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
347	2013	North Maple – Sanitary Sewers	347-2002A	13,053
78	N/A	National Estates Entrance Feature Maintenance	337-1998	1,648
164	2013	Kleinburg	164-2004	36,913
108-OY	2021	Old Yonge Street	108-2011	11,691
108-M	2021	Mill Street	108-2011	11,314
TOTAL				\$283,503

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. 007-2013 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. The Treasurer for the Corporation of the City of Vaughan shall add to the Tax Roll, any amount 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.

14. As provided by the *Municipal Act*, 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.
15. 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.
16. 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*.
17. 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.
18. 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 4th day of June, 2013.

Hon. Maurizio Bevilacqua, Mayor

Jeffrey A. Abrams, City Clerk

Authorized by Item No. 13 of Report No. 23
of the Committee of the Whole
Adopted by Vaughan City Council on
June 4, 2013

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

2013 TAX RATES

ASSESSMENT CATEGORY	TAX CODES	TAX RATES					
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Commercial Commercial Taxable Full Commercial: Taxable Shared Payment-In-Lieu Commercial: Taxable Excess Land Commercial New Construction: Taxable Full Commercial New Construction: Taxable Excess Land Office Building New Construction: Taxable Full Office Building New Construction: Taxable Excess Land Shopping Centre New Construction: Taxable Full Shopping Centre New Construction: Taxable Excess Land Commercial: Taxable Vacant Land Commercial: Taxable Farmland I Parking Lot: Taxable Full	CT,DT,ST CH CU,DU,SU XT XU YT YU ZT ZU CX C1 GT	0.00267166 0.00267166 0.00187016 0.00267166 0.00187016 0.00267166 0.00187016 0.00267166 0.00187016 0.00187016 0.00059785 0.00267166	0.00012334 0.00012334 0.00008634 0.00012334 0.00008634 0.00012334 0.00008634 0.00012334 0.00008634 0.00008634 0.00002760 0.00012334	0.00279500 0.00279500 0.00195650 0.00279500 0.00195650 0.00279500 0.00195650 0.00279500 0.00195650 0.00195650 0.00062545 0.00279500	0.00485716 0.00485716 0.00340001 0.00485716 0.00340001 0.00485716 0.00340001 0.00485716 0.00340001 0.00340001 0.00108690 0.00485716	0.01094012 0.01094012 0.00765808 0.01094012 0.00765808 0.01094012 0.00765808 0.01094012 0.00765808 0.00765808 0.00053000 0.01094012	0.01859228 0.01859228 0.01301459 0.01859228 0.01301459 0.01859228 0.01301459 0.01859228 0.01301459 0.01301459 0.00224235 0.01859228
Industrial Industrial: Taxable Full Industrial: Taxable Shared Payment-In-Lieu Industrial: Taxable Excess Land Industrial: Taxable Excess Land Shared Payment-In-Lieu Industrial: Taxable Vacant Land Industrial New Construction: Taxable Full Industrial New Construction: Taxable Excess Land Large Industrial New Construction: Taxable Full	IT,LT IH IU,LU IK IX JT JU KT	0.00313846 0.00313846 0.00204000 0.00204000 0.00204000 0.00313846 0.00204000 0.00313846	0.00014489 0.00014489 0.00009418 0.00009418 0.00009418 0.00014489 0.00009418 0.00014489	0.00328335 0.00328335 0.00213418 0.00213418 0.00213418 0.00328335 0.00213418 0.00328335	0.00570582 0.00570582 0.00370878 0.00370878 0.00370878 0.00570582 0.00370878 0.00570582	0.01260000 0.01260000 0.00819000 0.00819000 0.00819000 0.01260000 0.00819000 0.01260000	0.02158917 0.02158917 0.01403296 0.01403296 0.01403296 0.02158917 0.01403296 0.02158917
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