

THE CITY OF VAUGHAN

BY-LAW

BY-LAW NUMBER 077-2021

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 2021 and to provide for the issuance of tax bills requiring payment of taxes for the year 2021.

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 2021, 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 2021, which estimates are made up as follows:

No	Taxation Category	2021 Amount
1	York Region Purposes	\$ 376,358,186
2	City General Purposes	219,378,883
3	Education Purposes	313,616,360
4	Local Improvements	149,475
5	Utility Right-of-Ways	2,023,436
	TOTAL	\$ 911,526,340

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 2021:

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

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 2021.

CURRENT VALUE ASSESSMENT CLASS CATEGORY	ASSESSMENT
Residential	\$86,280,972,432
Multi Residential	486,101,800
Commercial Properties	
Full Occupied	14,854,296,995
Excess Lands	261,261,357
Vacant Land	273,035,800
Farmland Awaiting Development – Phase 1	20,036,900
Shared PIL/Taxable (CH)	9,923,100
Industrial Properties	
Full Occupied	4,354,559,768
Excess Lands	38,617,800
Vacant Land	498,647,500
Farmland Awaiting Development – Phase 1	31,353,400
Shared PIL/Taxable (IH)	52,702,400
Vacant Land (IK, IJ)	35,139,000
Pipeline	164,332,000
Farmland	178,663,141
Managed Forests	1,574,100
TOTAL	\$107,541,217,493

RAILWAY RIGHT-OF-WAYS & HYDRO CORRIDOR	
Railway Right-of-Ways	458.21 Acres
Go Transit	98.83 Acres
Utility Transmission	635.78 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 2021-12.
4. The sum of \$376,358,186 shall be levied and collected for the City's share of the 2021 York Region budget, adopted under York Region By-law 2021-27 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 rights-of-way and hydro corridor.
5. The total sum of \$219,378,883 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 \$313,616,360 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 46/21.
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 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.
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
110-CP	2029	Coldspring Road and Putting Green Sanitary Sewer and Pumping Station	003-2020	121,992
T O T A L				\$149,474

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 012-2021 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 section 345 of 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 tax payment plan (the "PTP"). Upon application, any taxpayer meeting the requirements of the PTP may be enrolled in the PTP with two choices, the instalment due date payment plan for interim and final billing or the ten-month instalment plan for 2021. 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 March to December 2021 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 22nd day of June, 2021.

Hon. Maurizio Bevilacqua, Mayor

Todd Coles, City Clerk

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

2021 TAX RATES *with hospital*

ASSESSMENT CATEGORY	TAX CODES	TAX RATES				
		Municipal GENERAL	Municipal HOSPITAL	Regional	Education	TOTAL
Residential						
Taxable Full	RT	0.00184394	0.00006157	0.00326425	0.00153000	0.00669976
Taxable: Shared Payment-In-Lieu	RH	0.00184394	0.00006157	0.00326425	0.00153000	0.00669976
Multi Residential						
Taxable Full	MT	0.00184394	0.00006157	0.00326425	0.00153000	0.00669976
New Multi Residential						
Taxable Full	NT	0.00184394	0.00006157	0.00326425	0.00153000	0.00669976
Commercial						
Commercial Taxable Full	CT,DT,ST	0.00245632	0.00008202	0.00434831	0.00880000	0.01568665
Commercial: Taxable Shared Payment-In-Lieu	CH	0.00245632	0.00008202	0.00434831	0.00880000	0.01568665
Commercial: Taxable Excess Land	CU,DU,SU	0.00171942	0.00005742	0.00304382	0.00880000	0.01362066
Commercial: Taxable Vacant Land	CX	0.00171942	0.00005742	0.00304382	0.00880000	0.01362066
Commercial: Taxable Farmland I	C1	0.00046099	0.00001539	0.00081606	0.00038250	0.00167494
Commercial New Construction: Taxable Full	XT	0.00245632	0.00008202	0.00434831	0.00880000	0.01568665
Commercial New Construction: Taxable Excess Land	XU	0.00171942	0.00005742	0.00304382	0.00880000	0.01362066
Office Building New Construction: Taxable Full	YT	0.00245632	0.00008202	0.00434831	0.00880000	0.01568665
Office Building New Construction: Taxable Excess Land	YU	0.00171942	0.00005742	0.00304382	0.00880000	0.01362066
Shopping Centre New Construction: Taxable Full	ZT	0.00245632	0.00008202	0.00434831	0.00880000	0.01568665
Shopping Centre New Construction: Taxable Excess Land	ZU	0.00171942	0.00005742	0.00304382	0.00880000	0.01362066
Parking Lot: Taxable Full	GT	0.00245632	0.00008202	0.00434831	0.00880000	0.01568665
Industrial						
Industrial: Taxable Full	IT,LT	0.00302997	0.00010118	0.00536382	0.00880000	0.01729497
Industrial: Taxable Shared Payment-In-Lieu	IH	0.00302997	0.00010118	0.00536382	0.00880000	0.01729497
Industrial: Taxable Excess Land	IU,LU	0.00196948	0.00006577	0.00348648	0.00880000	0.01432173
Industrial: Taxable Excess Land Shared Payment-In-Lieu	IK/IJ	0.00196948	0.00006577	0.00348648	0.00880000	0.01432173
Industrial: Taxable Vacant Land	IX	0.00196948	0.00006577	0.00348648	0.00880000	0.01432173
Industrial: Taxable Farmland I	I1	0.00046099	0.00001539	0.00081606	0.00038250	0.00167494
Industrial New Construction: Taxable Full	JT	0.00302997	0.00010118	0.00536382	0.00880000	0.01729497
Industrial New Construction: Taxable Excess Land	JU	0.00196948	0.00006577	0.00348648	0.00880000	0.01432173
Industrial New Construction: Taxable Vacant Land	JX	0.00196948	0.00006577	0.00348648	0.00880000	0.01432173
Large Industrial New Construction: Taxable Full	KT	0.00302997	0.00010118	0.00536382	0.00880000	0.01729497
Large Industrial New Construction: Taxable Excess Land	KU	0.00196948	0.00006577	0.00348648	0.00880000	0.01432173
Pipeline Taxable Full	PT	0.00169459	0.00005659	0.00299985	0.00880000	0.01355103
Farm						
Taxable Full	FT	0.00046099	0.00001539	0.00081606	0.00038250	0.00167494
Managed Forest Taxable Full	TT	0.00046099	0.00001539	0.00081606	0.00038250	0.00167494