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2011

Final Commercial, Industrial and Multi-Residential Property Tax Bill

Value for Your Property Tax Dollar

The City's approach to budgeting is multi-faceted beginning with public consultation early in the process, applying adherence to strict budget guidelines to all departments, applying best practices, expenditure control and alternative revenue strategies. This structured approach provides the ability to maintain service levels and contain cost pressures thereby keeping residential and business property tax increases to a minimum.

Commitment to a Hospital in Vaughan

The need for a major health care facility has been recognized as the highest priority by the citizens of Vaughan. Vaughan Council endorsed the Vaughan Health Campus of Care (VHCC) needs assessment report that a major health care facility is required in Vaughan. This facility would advance the health and well being of all Vaughan residents. Vaughan Council approved an \$80 million grant towards land acquisition and costs of hospital development. This commitment to a hospital in Vaughan

New Construction

Commercial and industrial properties that are eligible for new construction or new to class treatment, pursuant to Section 331 of the Municipal Act, 2001, as amended, for 2011 will be taxed at:

- 100% of full CVA taxes for the 2011 taxation year and beyond.

The details of your Tax Cap Adjustment for 2011 are shown on your property tax bill under the heading "Explanation of Tax Calculations 2011".

Tax Increase Capped

As part of the 2004 Province of Ontario budget, amendments to existing legislation were introduced providing new options to municipalities for the capping of assessment related tax increases on properties in the business classes. Commercial, industrial and multi-residential properties will be subject to municipal budgetary

represents a 5.45% tax increase or \$60 per year to the average assessed home in Vaughan. Beginning with the 2009 tax year, the increase is being phased in over 5 years. The 2011 property tax increase for the third year of the phase-in is 0.91%. The hospital levy is shown separately on your property tax bill.

Budget Overview

The City's 2011 Operating Budget for City services totals \$217.2 million. The 2011 Capital Budget is \$62.2 million. The capital budget represents a significant capital investment in the City's infrastructure and includes funding for roadways, water, wastewater, engineering services, parks development, buildings and facilities and other capital expenditure requirements. The property tax increase for City operations is 1.99% and represents an increase of \$23 for an average home assessed at \$472,368.

increases as well as the following capping and claw back parameters for 2011:

1. Assessment related property tax increases will be limited to an amount which is the greater of;
 - a. 10% of the previous year's annualized property taxes, or
 - b. 5% of the previous year's annualized property taxes at Current Value Assessment (CVA)
2. Properties that would be capped, or would have a decrease clawed back but are within \$250 of full CVA taxes, will be moved to CVA taxes for 2011.
3. Properties that achieved full CVA tax in the prior taxation year (2010) will remain at their full CVA tax in the current year (2011).
4. Properties that change from clawed back to capped from the prior year (2010) or changed from clawed back to capped from the prior year (2010) are now excluded from the capping calculation and will be moved to full CVA tax for the current year (2011).

Property Tax Rebates for Vacant Commercial and Industrial Buildings

Property Tax Rebates

Property tax relief for vacant commercial and industrial buildings is provided to property owners through rebates that are issued by municipalities.

Eligible Properties:

To be eligible for a rebate, a whole commercial or industrial building must be unused for at least 90 consecutive days. A partially vacant commercial building must be unused, delineated or physically separated and either capable of being leased for immediate occupation, or undergoing or in need of repairs or renovations or unfit for occupation

for at least 90 consecutive days. A partially vacant industrial building must be unused and delineated or physically separated from the used portions of the building for 90 consecutive days.

Exclusions:

Businesses that operate on a seasonal basis, buildings or portions of buildings that are vacant but leased to a tenant and buildings that are assessed in the vacant land sub class (e.g. new buildings that have never been occupied) are not eligible for a rebate.

Applications and Processing

Application forms are available from the City of Vaughan, Tax Department, or from the City's website at www.vaughan.ca. Completed forms should be returned to the City of Vaughan, Tax Department.

Deadlines:

The deadline to submit applications for a tax year is February 28th of the following year.

If a property owner receives a notice of omitted assessment, the deadline to submit an application for a rebate is 90 days after the date of issuance of the notice of omitted assessment.

Number of Applications:

Property owners may submit a maximum of two applications per property per year.

Specifically you may submit either:

- one application for all vacancies on the property during the entire tax year;
- or, one application for all vacancies during the first six months of the year and a second application for the last six months of the year.

Processing:

The City of Vaughan will process a rebate application by June 30th or within 120 days of the receipt of all the required information, whichever is later. The Municipal Property Assessment Corporation (MPAC) will provide the City with the assessed value that is attributable to the vacant area. Rebates will be issued as a credit against an outstanding tax account or through a direct payment to the property owner if the tax account is paid in full.

If you require an application form, please call the City of Vaughan, Tax Department at 905-832-8502, or visit our website at www.vaughan.ca

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Sustainability First
Sustainability means we make decisions and take actions that ensure a healthy environment, vibrant communities and economic vitality for current and future generations.

Inquiries

**City of Vaughan
Property Tax Department**
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Vaughan, Ontario L6A 1T1
Tel: 905-832-8502
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**York Region District
School Board**
905-764-6830

**York Catholic District
School Board**
416-221-5050

2011 Tax and Hospital Levy Rates

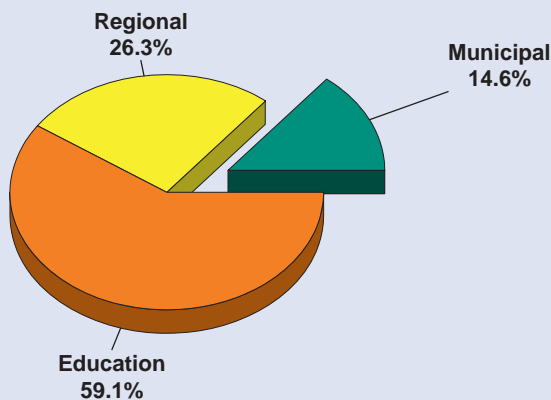
Assessment Category	Tax Codes	Municipal			Regional	Education	Total
		Tax	Hospital	Subtotal			
Multi Residential							
Taxable Full	MT	0.00249378	0.00008060	0.00257438	0.00463520	0.00231000	0.00951958
Taxable: Farmland I	M1	0.00062345	0.00002015	0.00064360	0.00115880	0.00057750	0.00237990
Commercial							
Taxable Full	CT,DT,ST	0.00285065	0.00009213	0.00294278	0.00529850	0.01204043	0.02028171
Taxable Shared Payment-In-Lieu	CH	0.00285065	0.00009213	0.00294278	0.00529850	0.01204043	0.02028171
Taxable: Taxable Excess Land	CU,DU,SU	0.00199545	0.00006449	0.00205994	0.00370895	0.00842830	0.01419719
New Construction: Taxable Full	XT	0.00285065	0.00009213	0.00294278	0.00529850	0.01204043	0.02028171
New Construction: Taxable Excess Land	XU	0.00199545	0.00006449	0.00205994	0.00370895	0.00842830	0.01419719
Office Building New Construction: Taxable Full	YT	0.00285065	0.00009213	0.00294278	0.00529850	0.01204043	0.02028171
Shopping Centre New Construction: Taxable Full	ZT	0.00285065	0.00009213	0.00294278	0.00529850	0.01204043	0.02028171
Shopping Centre New Construction: Taxable Excess Land	ZU	0.00199545	0.00006449	0.00205994	0.00370895	0.00842830	0.01419719
Taxable Vacant Land	CX	0.00199545	0.00006449	0.00205994	0.00370895	0.00842830	0.01419719
Taxable Farmland I	C1	0.00062345	0.00002015	0.00064360	0.00115880	0.00057750	0.00237990
Parking Lot: Taxable Full	GT	0.00285065	0.00009213	0.00294278	0.00529850	0.01204043	0.02028171
Industrial							
Taxable Full	IT,LT	0.00331798	0.00010724	0.00342522	0.00616713	0.01375265	0.02334500
Taxable Shared Payment-In-Lieu	IH	0.00331798	0.00010724	0.00342522	0.00616713	0.01375265	0.02334500
Taxable Excess Land	IU,LU	0.00215669	0.00006970	0.00222639	0.00400864	0.00893922	0.01517425
Taxable Excess Land Shared Payment-In-Lieu	IK	0.00215669	0.00006970	0.00222639	0.00400864	0.00893922	0.01517425
Taxable Vacant Land	IX	0.00215669	0.00006970	0.00222639	0.00400864	0.00893922	0.01517425
Taxable Farmland I	I1	0.00062345	0.00002015	0.00064360	0.00115880	0.00057750	0.00237990
New Construction: Taxable Full	JT	0.00331798	0.00010724	0.00342522	0.00616713	0.01330000	0.02289235
New Construction: Taxable Excess Land	JU	0.00215669	0.00006970	0.00222639	0.00400864	0.00893922	0.01517425
Large Industrial New Construction: Taxable Full	KT	0.00331798	0.00010724	0.00342522	0.00616713	0.01330000	0.02289235

2011 Property Tax Levy Requirements

Municipal	\$141,670,318	Local Impr ovements Include Water Frontages Sewer Frontages Sidewalk Frontages Curb and Gutter Frontages
Regional	\$255,078,779	
Education	\$252,247,040	
Local Impr ovements	\$301,206	
TOTAL	\$649,297,343	

Commercial and Industrial Taxes

Where Do Your 2011 Taxes Go?



City Expenditures by Service

Fire and Rescue Services	\$0.25
Public Works & Road Services	\$0.24
Recreation	\$0.09
Vaughan Public Libraries	\$0.09
Parks	\$0.09
Infrastructure	\$0.07
Waste Management	\$0.06
Buildings and Facilities	\$0.06
Development	\$0.04
Corporate Administration	\$0.01
Total	\$1.00

Regional Municipality of York Comments

Share of Each Tax Dollar – 2011

Police	0.31
Transit	0.17
Community & Housing Program	0.14
Roads	0.11
Asset Replacement	0.05
Solid Waste	0.05
Special Purpose Bodies	0.05
Emergency Medical Services	0.04
GTA Pooling	0.03
Administrative Support	0.02
Public Health	0.02
Regional Planning	0.01
Total	\$1.00

2011 Tax Billing Regional Message

The Regional Municipality of York is committed to providing cost effective, quality services that respond to the needs of our rapidly growing communities. York Regional Council approved a \$2.4 billion Business Plan and Budget for 2011 including a \$900 million capital budget and a \$1.5 billion operating budget.

The 2011 Business Plan and Budget includes a 1.94-per cent tax levy increase, which represents approximately:

- a \$23 increase for a home assessed at \$250,000
- a \$37 increase for a home assessed at \$400,000
- a \$56 increase for a home assessed at \$600,000

The 2011 Regional Business Plan and Budget will provide improved and increased levels of service in a number of areas, including:

- 28 additional officers and 10 civilian staff for York Regional Police
- The upgrade and refurbishment of the York-Durham Duffin Creek Water Pollution Control Plant in the City of Pickering
- A new Community Environmental Centre in the Town of Richmond Hill
- Several major road widening projects and intersection improvements
- Construction of the TTC Spadina subway extension to the City of Vaughan Metropolitan Centre
- The purchase of 47 new buses and implementation of the PRESTO transit card fare payment system
- Replacement of 11 ambulances

The Regional operating budget was supported by the following:

- \$13.2 million in additional savings from GTA Pooling (money collected by the Province of Ontario to help pay for Social Assistance and Social Housing programs in the City of Toronto)
- \$9.2 million in additional savings for the Ontario Disability Support Program (ODSP) with costs being uploaded to the Government of Ontario
- 3.1 per cent regional assessment growth (an increase in the tax base resulting primarily from new residential and commercial development)

