

# The Corporation of the City of Richmond Hill

## By-Law 38-23

A By-Law to provide for the levy and collection of the sums required by The Corporation of the City of Richmond Hill for 2023 and to provide for the mailing of notices demanding payment of taxes for 2023.

Whereas Section 312 of The Municipal Act, 2001 as amended provides that the Council of a local municipality shall pass a by-law for purposes of levying a separate tax rate, as specified in the By-law, on the assessment in each property class in the local municipality, for the purpose of raising the general local municipality levy;

And Whereas estimates have been prepared showing that property taxes of \$135,130,500 are required to be raised, for the lawful purpose of The Corporation of the City of Richmond Hill for the taxation year 2023;

And Whereas the Regional Municipality of York adopted By-law No. 2023-20 to establish tax ratios and to specify the percentage by which tax rates are to be reduced for prescribed property subclasses for the taxation year 2023, with such ratios and percentages to be applied in determining tax rates for Richmond Hill purposes;

And Whereas any levy or special levy in Richmond Hill is based upon the 2023 Assessment as returned on the last revised Assessment Roll as determined by the Municipal Property Assessment Corporation in accordance with the Ontario Assessment Act as amended.

### **Now Therefore The Council Of The Corporation Of The City Of Richmond Hill Enacts As Follows:**

1. That the sum of \$135,130,500 be levied and collected for Richmond Hill's general purposes and Capital Sustainability Special Levy as provided by the Corporation's 2023 Operating Budget and such sum is provided by applying to the taxable assessments, the tax rates set out in Schedule 1 attached to this By-law.
2. Only tax rates for Richmond Hill purposes are established by this By-law. The optional property classes allowable which were not adopted by the Region of York, have been delineated for clarity.
3. That the sum of \$100,000 be levied and collected for the Village of Richmond Hill Business Improvement Area (BIA) as presented by the BIA Board of Management 2023 Operating Budget and adopted by Council be levied.
4. That the Railway Rights-Of-Way assessments and the Utility Transmission and Electrical Corridor assessments shall have their taxes due to The Corporation of the City of Richmond Hill calculated in accordance with the rates established by Ontario Regulations 387/98 and 392/98 as amended.
5. The estimated sum of \$248,685,294 be levied and collected for the purposes of the Regional Municipality of York on properties in Richmond Hill, such sum to be provided by applying to the taxable assessments, the tax rates as set out by the Regional Municipality of York By-law No. 2023-20.
6. That the estimated sum of \$146,259,355 be levied and collected for Richmond Hill's share of Ontario Education, such sum to be provided by applying to the taxable assessments, the tax rates prescribed for use by Ontario Regulation 400/98 as amended.
7. For properties so assessed, payments in lieu of taxes shall be calculated using the tax rates, which would be applicable to the property if it were assessed as taxable and shared with the Region of York and Province of Ontario in accordance with Ontario Regulation 382/98 as amended.
8. All taxes levied under this By-law shall be adjusted as required pursuant to Parts VIII, IX and X of the Municipal Act, 2001, as applicable to each property. Such

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adjustments may increase or decrease the total taxes otherwise due under this By-law.

9. That the special assessment for various local improvement projects as previously authorized by the Council of the City of Richmond Hill shall be added to the tax bills of those properties set out in the authorized Local Improvement Rolls of those projects, except for those properties which have prepaid or commuted the local improvement charge.
10. That a public hospital designated by the Minister of Health and Long-Term Care will be levied an annual amount payable on or after July 1, 2023 not exceeding the prescribed amount for each provincially rated bed in the public hospital as determined by the Minister of Health and Long-Term Care.
11. That the Treasurer shall add to the Tax Roll, all or any arrears for Water and Wastewater Services, Stormwater management, Provincial Offenses Act (POA) default, Administrative Monetary Penalty System (AMPS) charge, or any other charges which should be collected pursuant to any statute or By-law from respective properties chargeable thereto. That the Treasurer shall collect all such charges, in the same manner and at the same time as all other rates and levies. And that all additions to the Tax Roll be subject to the Administration Fee – Transfer to Tax as set out in the Tariff of Fees By-law.
12. That the 2023 Interim Tax Levy pursuant to Richmond Hill By-law No. 137-22 shall be a reduction on the final tax levy as applicable.
13. The property taxes, special assessments and fees, levied by this By-law shall be due and payable in installments as follows:

Residential, Farmland, Managed Forest and Pipeline Properties:	August 1, 2023 and October 3, 2023
Multi-residential, Commercial, and Industrial Properties:	October 3, 2023 and November 1, 2023

14. All taxes shall be paid to the Treasurer, the City of Richmond Hill or to a financial institution to the credit of the Treasurer or at such other places as may be designated by the Treasurer from time to time.
15. Those residential property owners who have applied and meet the conditions for the Pre-authorized Debit Program for taxes as approved by Council will have the taxes levied under this By-law paid by automatic withdrawal in five installments on August 1, September 1, October 3, November 1, and December 1, 2023.
16. Those non-residential property owners who have applied and meet the conditions for the Pre-authorized Debit Program for taxes as approved by Council, will have the taxes levied under this By-law paid by automatic withdrawal in three installments on October 3, November 1 and December 1, 2023.
17. If the taxes of any class or installments thereof so levied in accordance with this By-law remain unpaid on the due date, a penalty of one and one quarter per cent (1.25%) of the unpaid installment amount shall be levied on the first day of default.

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18. On the first day of the next calendar month following the due date and every month thereafter for as long as there are taxes remaining unpaid, interest in the amount of one and one quarter per cent (1.25%) of the total taxes remaining unpaid shall be levied.
19. The Treasurer of The Corporation of the City of Richmond Hill shall send the tax bill to the taxpayer's residence or place of business unless the taxpayer directs the Treasurer, in writing, to send the bill to another address, in which case it shall be sent to that address. This direction will continue until revoked by the taxpayer in writing.
20. Residents who qualify for the Low Income Seniors and Low Income Disabled Tax Deferral program must apply to Revenue Services Division in accordance with the program policies as established by the Regional Municipality of York. The amount of deferral for 2023 will be determined once the application has been approved. The deferral amount will not be reflected on the 2023 final tax billing issued in accordance with this By-law. Deferrals will be processed after the issuance of the final tax billing and will be credited to the tax account of the property.
21. Council directs that all payments, including partial payments, shall be applied to accounts on a consistent basis.
22. If any section or portion of this By-law or of Schedule 1 is found by a court of competent jurisdiction to be invalid, it is the intent of Council for The Corporation of the City of Richmond Hill that all remaining sections and portions of this By-law and of Schedule 1 continue in force and effect.
23. Schedule 1 attached hereto shall be and form a part of this By-law.

Passed this 24th day of May, 2023.

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David West  
Mayor

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Stephen M.A. Huycke  
City Clerk

Schedule 1 to By-law No. 38-23

2023 Tax Rates for Richmond Hill  
Purposes Only (Note 1)

<b>Assessment Class</b>	<b>Code/Qual.</b>	<b>City Rate</b>
Residential	RT	0.189580%
Multi-Residential	MT	0.189580%
Commercial (occupied)	CT	0.252540%
Commercial Excess Land	CU	0.176778%
Commercial Vacant Land	CX	0.176778%
Commercial Parking	GT	0.252540%
Commercial Office Building	DT	0.252540%
Office Excess Land	DU	0.176778%
Commercial Shopping Centres	ST	0.252540%
Shopping Centres Excess Land	SU	0.176778%
Industrial (occupied)	IT	0.311518%
Industrial Farmland Awaiting Dev. Phase I	I1	0.047395%
Industrial Excess Land	IU	0.202486%
Industrial Vacant Lands	IX	0.202486%
Industrial Full – Shared PIL	IH	0.311518%
Large Industrial	LT	0.311518%
Pipelines	PT	0.174224%
Farm	FT	0.047395%
Managed Forests	TT	0.047395%