

MUNICIPALITY OF MIDDLESEX CENTRE

BY-LAW NUMBER 2013-040

BEING A BY-LAW TO PROVIDE FOR THE ADOPTION OF ESTIMATES AND SETTING THE TAX RATES AND TO FURTHER PROVIDE FOR PENALTY AND INTEREST IN DEFAULT OF PAYMENT THEREOF FOR 2013

WHEREAS Section 312 of The Municipal Act, 2001 provides that the Council of a local municipality shall, after the adoption of estimates for the year, pass a by-law to levy a separate tax rate on the assessment in each property class;

AND WHEREAS Sections 307 and 308 of the said Act require tax rates to be established in the same proportion to tax ratios;

AND WHEREAS the County of Middlesex has by by-law set the Tax Ratios for the year 2013;

AND WHEREAS the County of Middlesex has by by-law set the Tax Rates for County General and Library purposes;

AND WHEREAS the Province of Ontario has enacted Regulation 445/12, being a regulation establishing tax rates for education purposes for the year 2013;

AND WHEREAS certain regulations require reductions in certain tax rates for certain classes or subclasses of property.

NOW THEREFORE the Council of the Municipality of Middlesex Centre hereby enacts as follows:

1. THAT the 2013 Revenue and Expenditure estimates for the Municipality of Middlesex Centre be adopted as follows:

Expenditures	\$ 32,634,729
Revenues	\$ 21,225,639

Amount to be raised upon rateable assessment for municipal purposes \$11,409,090

2. THAT the levy for all purposes be as set out in Schedule "A" hereto attached.
3. THAT the 2013 tax rates including the County and Education rates hereby be adopted and applied against the whole of the assessment for real property in the following classes:

Property Class	2013 Municipal Rate	Total 2013 Tax Rate
Residential	0.00522886	0.01120928
Farmland	0.00130721	0.00280232
Farmland awaiting development	0.00339876	0.00728603
Managed Forest	0.00130721	0.00280232
Commercial	0.00598652	0.02484737
New Construction Commercial	0.00598652	0.02300631
Industrial	0.00912488	0.03176700
New Construction Industrial	0.00912488	0.02846170
Multi-residential	0.00925351	0.01820529
Pipeline	0.00551906	0.02342976

4. THAT the reduction in the tax rate for commercial vacant units and excess land is established at 30%.
5. THAT the reduction in the tax rate for commercial vacant land is established at 30%.
6. THAT the reduction in the tax rate for industrial vacant units and excess land is established at 35%.
7. THAT the reduction in the tax rate for industrial vacant land is established at 35%.

8. THAT every owner of property shall be taxed according to the tax rates in this by-law and such tax shall become due and payable in two installments as follows:

50% of the total year levy less the amount levied by the Interim Tax Levy By-law shall become due and payable on the 30st day of August, 2013 and the balance of the levy shall become due and payable on the 29th day of November, 2013 and non-payment of the amount, as noted, on the dates stated in accordance with this section shall constitute default.

9. On all taxes of the levy, which are in default on the first day of the calendar month following the due dates, a penalty of 1¼% shall be added and thereafter a penalty of 1¼% per month will be added on the first day of each and every month the default continues until December 31st, 2013.
10. On all taxes in default on January 1st, 2014, interest shall be added at the rate of 1¼% per month for each month or fraction thereof in which the default continues.
11. Penalties and interest added in default shall become due and payable and shall be collected as if the same had originally been imposed and formed part of such unpaid tax levy.
12. The collector may mail or cause the same to be mailed to the residence or place of business of such person indicated on the last revised assessment roll, a written or printed notice specifying the amount of taxes payable.
13. That taxes are payable at the Middlesex Centre Municipal Office, 10227 Ilderton Road, R.R. #2, Ilderton, Ontario, or at any chartered bank or branch which have made the necessary arrangements to receive payments on behalf of the Municipality.

READ a FIRST, SECOND and THIRD TIME and FINALLY PASSED on this 8th day of May, 2013.

Mayor

Clerk

MUNICIPALITY OF MIDDLESEX CENTRE
SCHEDULE "A" TO BY-LAW NUMBER 2013-040

PROPERTY CLASS	SUPPORT CODE	ASSESSMENT	TAX RATIO	TAX RATES			TAX DOLLARS				
				MUNICIPALITY	COUNTY	EDUCATION	TOTAL	MUNICIPALITY	COUNTY	EDUCATION	TOTAL
Commercial payment-in-lieu - full	NS	2,150,668	1.1449	0.00598652	0.00441979	0.01444106	0.02484737	12,875	9,508	31,058	53,438
Commercial payment-in-lieu - general	NS	2,912,050	1.1449	0.00598652	0.00441979	0.01444106	0.02484737	17,433	12,871	42,053	72,367
Commercial taxable - full	NS	68,902,318	1.1449	0.00598652	0.00441979	0.01444106	0.02484737	412,485	304,534	995,023	1,712,042
Commercial - new construction	NS	6,029,275	1.1449	0.00598652	0.00441979	0.01260000	0.02300631	36,094	26,848	75,969	138,711
Commercial taxable - vacant unit/excess land	NS	290,625	1.1449	0.00419056	0.01010874	0.01010874	0.01739316	1,218	839	2,938	5,065
Commercial taxable - vacant land	NS	1,849,175	1.1449	0.00419056	0.01010874	0.01010874	0.01739316	6,911	5,102	16,671	28,684
Commercial taxable - vacant land	EP										
Commercial taxable - vacant land	ES										
Commercial taxable - vacant land	FP										
Commercial taxable - vacant land	FS										
Commercial payment-in-lieu - general	NS	2,277,400	1.1449	0.00419056	0.01010874	0.01010874	0.01739316	9,544	7,046	23,022	39,611
Business	EP										
Business	ES										
Grant business - part	NS										
Grant business - full	EP										
Exempt	EP										
Exempt	ES										
Exempt	Eb										
Exempt	Eb	53,303,482									
Farmlands taxable - full	EP	630,892,762	0.2500	0.00130721	0.00996510	0.00053000	0.0280232	824,450	608,685	334,267	1,767,402
Farmlands taxable - full	ES	57,502,702	0.2500	0.00130721	0.00996510	0.00053000	0.0280232	75,168	55,496	30,476	161,141
Farmlands taxable - full	NS		0.2500	0.00130721	0.00996510	0.00053000	0.0280232				
Farmlands taxable - full	FP	303,818	0.2500	0.00130721	0.00996510	0.00053000	0.0280232	397	293	161	861
Farmlands taxable - full	FS	19,086	0.2500	0.00130721	0.00996510	0.00053000	0.0280232	25	18	10	53
Industrial payment-in-lieu - full	NS										
Industrial payment-in-lieu - general	NS	162,175	1.7451	0.00912488	0.00673682	0.01590000	0.03176170	1,480	1,093	2,579	5,161
Industrial taxable - full	NS	14,233,125	1.7451	0.00912488	0.00673682	0.01590000	0.03176170	130,058	96,021	226,825	452,703
Industrial - new construction	NS	398,250	1.7451	0.00912488	0.00673682	0.01260000	0.02846170	3,916	2,869	4,993	11,278
Industrial taxable - excess land	NS	832,750	1.7451	0.00593117	0.00437993	0.01033500	0.02064510	4,939	3,647	8,606	17,192
Industrial taxable - vacant land	NS	288,200	1.7451	0.00593117	0.00437993	0.01033500	0.02064510	1,709	1,262	2,979	5,960
Multi-residential taxable - Farmland 1 (FAD)	EP		1.7697	0.00339676	0.00260927	0.00137800	0.00728603				
Multi-residential taxable - full	EP	7,283,177	1.7697	0.00929351	0.00683179	0.00212000	0.01820529	67,395	49,757	15,440	132,592
Multi-residential taxable - full	ES	518,661	1.7697	0.00929351	0.00683179	0.00212000	0.01820529	4,799	3,543	1,100	9,442
Multi-residential taxable - full	FP		1.7697	0.00929351	0.00683179	0.00212000	0.01820529				
Multi-residential taxable - full	FS	62,912	1.7697	0.00929351	0.00683179	0.00212000	0.01820529	582	430	133	1,145
Pipeline taxable - full	NS	102,224,750	1.0555	0.00551906	0.00407467	0.01338603	0.02342976	564,184	416,592	1,414,385	2,395,101
Res/farm taxable - Farmland 1 (FAD)	EP	147,750	1.0000	0.00339876	0.00260927	0.00137800	0.00728603	502	371	204	1,077
Res/farm taxable - Farmland 2 (RF)	EP		1.0000	0.00522886	0.00386042	0.00212000	0.01120928				
Res/farm payment-in-lieu - general	EP	204,000	1.0000	0.00000000	0.00386042	0.00212000	0.00698042		788	432	1,220
Res/farm payment-in-lieu - general	ES		1.0000	0.00522886	0.00386042	0.00212000	0.01120928				
Res/farm payment-in-lieu - general	NS		1.0000	0.00522886	0.00386042	0.00212000	0.01120928				
Res/farm payment-in-lieu - general	FP		1.0000	0.00522886	0.00386042	0.00212000	0.01120928				
Res/farm payment-in-lieu - general	FS		1.0000	0.00522886	0.00386042	0.00212000	0.01120928				
Res/farm taxable - full	EP	1,468,938,791	1.0000	0.00522886	0.00386042	0.00212000	0.01120928	7,680,347	5,670,334	3,113,938	16,464,619
Res/farm taxable - full	ES	286,734,948	1.0000	0.00522886	0.00386042	0.00212000	0.01120928	1,494,067	1,103,057	606,758	3,202,882
Res/farm taxable - full	NS	81,650	1.0000	0.00522886	0.00386042	0.00212000	0.01120928	427	315	173	915
Res/farm taxable - full	FP	4,910,070	1.0000	0.00522886	0.00386042	0.00212000	0.01120928	25,674	18,955	10,409	55,038
Res/farm taxable - full	FS	5,906,572	1.0000	0.00522886	0.00386042	0.00212000	0.01120928	30,362	22,416	12,310	66,087
Shopping Centres - full	NS	101,900	1.1449	0.00598652	0.00441979	0.01444106	0.02484737	610	450	1,472	2,532
Managed forest taxable - full	EP	1,252,577	0.2500	0.00130721	0.00996510	0.00053000	0.0280232	1,637	1,209	664	3,510
Managed forest taxable - full	ES	75,138	0.2500	0.00130721	0.00996510	0.00053000	0.0280232	98	73	40	211
Managed forest taxable - full	FP	564	0.2500	0.00130721	0.00996510	0.00053000	0.0280232	1	1	0	2
Managed forest taxable - full	FS	1,621	0.2500	0.00130721	0.00996510	0.00053000	0.0280232	2	2	1	5
Conservation land	EP										
Conservation land	ES										
Conservation land	FP										
TOTAL		2,719,210,900						11,409,090	8,424,022	6,973,888	26,807,000