

MUNICIPALITY OF MIDDLESEX CENTRE

BY-LAW NUMBER 2014-045

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 2014

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 2014;

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 2014;

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 2014 Revenue and Expenditure estimates for the Municipality of Middlesex Centre be adopted as follows:

Expenditures	\$ 31,944,221
Revenues	\$ 19,630,148

Amount to be raised upon rateable assessment for municipal purposes \$12,314,073

2. THAT the levy for all purposes be as set out in Schedule "A" hereto attached.
3. THAT the 2014 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	2014 Municipal Rate	Total 2014 Tax Rate
Residential	0.00531112	0.01120154
Farmland	0.00132778	0.00280038
Farmland awaiting development	0.00345223	0.00728100
Managed Forest	0.00132778	0.00280038
Commercial	0.00608070	0.02473811
New Construction Commercial	0.00608070	0.02270049
Industrial	0.00926843	0.03160525
New Construction Industrial	0.00926843	0.02820525
Multi-residential	0.00939908	0.01826087
Pipeline	0.00560588	0.02320509

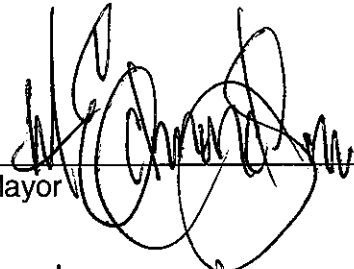
4. THAT the reduction in the tax rate for commercial vacant units and excess land is established at 30%.
5. THAT the reduction in the tax rate for commercial vacant land is established at 30%.
6. THAT the reduction in the tax rate for industrial vacant units and excess land is established at 35%.
7.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

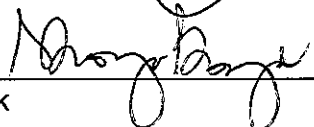
50% of the total year levy less the amount levied by the Interim Tax Levy By-law shall become due and payable on the 29th day of August, 2014 and the balance of the levy shall become due and payable on the 28th day of November, 2014 and non-payment of the amount, as noted, on the dates stated in accordance 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, 2014.
10. On all taxes in default on January 1st, 2015, 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 7th day of May, 2014.



Mayor



Clerk

**MUNICIPALITY OF MIDDLESEX CENTRE
SCHEDULE "A" TO BYLAW 2014-045**

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	CF	2,175,916	1.1449	0.00608070	0.00441979	0.01423762	0.02473811	13,231	9,617	30,980	53,828
Commercial payment-in-lieu - general	NS	CG	5,527,850	1.1449	0.00608070	0.00441979	0.01423762	0.02473811	33,613	24,432	78,703	136,749
Commercial taxable - full	NS	CT	71,793,477	1.1449	0.00608070	0.00441979	0.01423762	0.02473811	436,554	317,312	1,022,168	1,776,035
Commercial taxable- new construction	NS	XT	8,772,985	1.1449	0.00608070	0.00441979	0.01220000	0.02270049	53,346	38,775	107,030	199,151
Commercial taxable - vacant unit/excess land	NS	CU	292,550	1.1449	0.00425649	0.00309386	0.00996633	0.01731668	1,245	905	2,916	5,066
Commercial taxable - new construction excess land	NS	XU	110,215	1.1449	0.00425649	0.00309386	0.00854000	0.01589034	469	341	941	1,751
Commercial taxable - vacant land	NS	CX	1,670,513	1.1449	0.00425649	0.00309386	0.00996633	0.01731668	7,111	5,168	16,649	28,928
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 vacant land	NS	CZ	408,100	1.1449	0.00425649	0.00309386	0.00996633	0.01731668	1,737	1,263	4,067	7,067
Business	EP								-	-	-	-
Business	ES								-	-	-	-
Grant business - part	NS								-	-	-	-
Grant business - full	EP								-	-	-	-
Exempt	EP	Eb							-	-	-	-
Exempt	ES	Eb							-	-	-	-
Exempt	NS	Eb	55,511,224						-	-	-	-
Farmlands taxable - full	EP	FT	703,971,139	0.2500	0.00132778	0.00096510	0.00050750	0.00280038	934,718	679,406	357,265	1,971,389
Farmlands taxable - full	ES	FT	61,972,603	0.2500	0.00132778	0.00096510	0.00050750	0.00280038	82,286	59,810	31,451	173,547
Farmlands taxable - full	NS	FT		0.2500	0.00132778	0.00096510	0.00050750	0.00280038	-	-	-	-
Farmlands taxable - full	FP	FT	346,103	0.2500	0.00132778	0.00096510	0.00050750	0.00280038	460	334	176	969
Farmlands taxable - full	FS	FT	22,326	0.2500	0.00132778	0.00096510	0.00050750	0.00280038	30	22	11	63
Industrial payment-in-lieu - general	NS	IH	162,450	1.7451	0.00926843	0.00673682	0.01560000	0.03160525	1,506	1,094	2,534	5,134
Industrial taxable - full	NS	IT	13,205,843	1.7451	0.00926843	0.00673682	0.01560000	0.03160525	122,397	88,965	206,011	417,374
Industrial - new construction	NS	JT	396,500	1.7451	0.00926843	0.00673682	0.01220000	0.02820525	3,675	2,671	4,837	11,183
Industrial taxable - excess land	NS	IU	843,389	1.7451	0.00602448	0.00437893	0.01014000	0.02054341	5,081	3,693	8,552	17,326
Industrial taxable - vacant land	NS	IX	288,200	1.7451	0.00602448	0.00437893	0.01014000	0.02054341	1,736	1,262	2,922	5,921
Multi-residential taxable - Farmland 1 (FAD)	EP	M1		1.7697	0.00345223	0.00250927	0.00131950	0.00728100	-	-	-	-
Multi-residential taxable - full	EP	MT	7,772,812	1.7697	0.00939908	0.00683178	0.00203000	0.01826087	73,057	53,102	15,779	141,938
Multi-residential taxable - full	ES	MT	595,363	1.7697	0.00939908	0.00683178	0.00203000	0.01826087	5,596	4,067	1,209	10,872
Multi-residential taxable - full	FP	MT		1.7697	0.00939908	0.00683178	0.00203000	0.01826087	-	-	-	-
Multi-residential taxable - full	FS	MT	65,325	1.7697	0.00939908	0.00683178	0.00203000	0.01826087	614	446	133	1,193
Pipeline taxable - full	NS	PT	104,543,204	1.0555	0.00560588	0.00407467	0.01352453	0.02320509	586,057	425,979	1,413,898	2,425,934
Res/farm taxable - Farmland 1 (FAD)	EP	R1	155,500	1.0000	0.00345223	0.00250927	0.00131950	0.00728100	537	390	205	1,132
Res/farm taxable - Farmland 2 (RF)	EP	RF		1.0000	0.00531112	0.00386042	0.00203000	0.01120154	-	-	-	-
Res/farm payment-in-lieu - general	EP	RL	204,000	1.0000	0.00000000	0.00386042	0.00203000	0.00589042	-	788	414	1,202
Res/farm payment-in-lieu - general	ES	RG		1.0000	0.00531112	0.00386042	0.00203000	0.01120154	-	-	-	-
Res/farm payment-in-lieu - general	NS	RG		1.0000	0.00531112	0.00386042	0.00203000	0.01120154	-	-	-	-
Res/farm payment-in-lieu - general	FP	RG		1.0000	0.00531112	0.00386042	0.00203000	0.01120154	-	-	-	-
Res/farm payment-in-lieu - general	FS	RG		1.0000	0.00531112	0.00386042	0.00203000	0.01120154	-	-	-	-
Res/farm taxable - full	EP	RT	1,562,252,544	1.0000	0.00531112	0.00386042	0.00203000	0.01120154	8,297,304	6,030,950	3,171,373	17,499,627
Res/farm taxable - full	ES	RT	297,862,379	1.0000	0.00531112	0.00386042	0.00203000	0.01120154	1,581,982	1,149,874	604,661	3,336,516
Res/farm taxable - full	NS	RT	84,600	1.0000	0.00531112	0.00386042	0.00203000	0.01120154	449	327	172	948
Res/farm taxable - full	FP	RT	5,899,865	1.0000	0.00531112	0.00386042	0.00203000	0.01120154	31,335	22,776	11,977	66,088
Res/farm taxable - full	FS	RT	6,568,313	1.0000	0.00531112	0.00386042	0.00203000	0.01120154	34,885	25,356	13,334	73,575
Shopping Centres - full	NS	ST	101,900	1.1449	0.00608070	0.00441979	0.01423762	0.02473811	620	450	1,451	2,521
Managed forest taxable - full	EP	TT	1,657,691	0.2500	0.00132778	0.00096510	0.00050750	0.00280038	2,201	1,600	841	4,642
Managed forest taxable - full	ES	TT	178,996	0.2500	0.00132778	0.00096510	0.00050750	0.00280038	238	173	91	501
Managed forest taxable - full	FP	TT	607	0.2500	0.00132778	0.00096510	0.00050750	0.00280038	1	1	0	2
Managed forest taxable - full	FS	TT	1,779	0.2500	0.00132778	0.00096510	0.00050750	0.00280038	2	2	1	5
Conservation land	EP											
Conservation land	ES											
Conservation land	FP											
TOTAL			2,915,416,261						12,314,073	8,951,352	7,112,752	28,378,177