

**MUNICIPALITY OF MIDDLESEX CENTRE**

**BY-LAW NUMBER 2015-049**

**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 2015**

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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 2015;

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 2015 Revenue and Expenditure estimates for the Municipality of Middlesex Centre be adopted as follows:

Expenditures	\$ 36,846,682
Revenues	\$ 22,767,531

Amount to be raised upon rateable assessment for municipal purposes \$13,317,151

2. THAT the levy for all purposes be as set out in Schedule "A" hereto attached.
3. THAT the 2015 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	2015 Municipal Rate	Total 2015 Tax Rate
Residential	0.00540142	0.01122392
Farmland	0.00135036	0.00280598
Farmland awaiting development	0.00351092	0.00729555
Managed Forest	0.00135036	0.00280598
Commercial	0.00618409	0.02467053
New Construction Commercial	0.00618409	0.02251771
Industrial	0.00942602	0.03148391
New Construction Industrial	0.00942602	0.02808391
Multi-residential	0.00955890	0.01836205
Pipeline	0.00570120	0.02301534

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%.

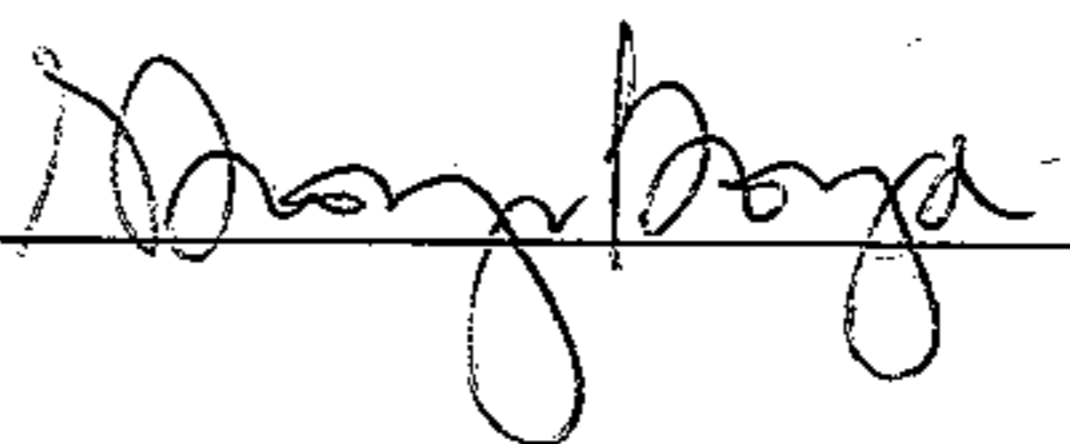
8. THAT every owner of property shall be taxed according to the tax rates in this by-law and such tax shall become due and payable in two installments as follows:

50% of the total year levy less the amount levied by the Interim Tax Levy By-law shall become due and payable on the 31st day of August, 2015 and the balance of the levy shall become due and payable on the 30<sup>th</sup> day of November, 2015 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 31<sup>st</sup>, 2015.
10. On all taxes in default on January 1st, 2016, 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 06th day of May, 2015.

  
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Mayor

  
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Clerk

**MUNICIPALITY OF MIDDLESEX CENTRE  
TAXATION SUMMARY - PER ROLL  
2015**

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	2,201,166	1.1449	0.00618409	0.00443362	0.01405282	0.02467053	13,612	9,759	30,933	54,304
Commercial payment-in-lieu - general	NS	CG	5,703,425	1.1449	0.00618409	0.00443362	0.01405282	0.02467053	35,270	25,287	80,149	140,707
Commercial taxable - full	NS	CT	77,572,615	1.1449	0.00618409	0.00443362	0.01405282	0.02467053	479,716	343,928	1,090,114	1,913,757
Commercial taxable - new construction	NS	XT	9,098,868	1.1449	0.00618409	0.00443362	0.01190000	0.02251771	56,268	40,341	108,277	204,886
Commercial taxable - vacant unit/excess land	NS	CU	207,225	1.1449	0.00432886	0.00310353	0.00983697	0.01726937	897	643	2,038	3,579
Commercial taxable - new construction excess land	NS	XU	122,108	1.1449	0.00432886	0.00310353	0.00833000	0.01576240	529	379	1,017	1,925
Commercial taxable - vacant land	NS	CX	2,142,636	1.1449	0.00432886	0.00310353	0.00983697	0.01726937	9,275	6,650	21,077	37,002
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	362,300	1.1449	0.00432886	0.00310353	0.00983697	0.01726937	1,568	1,124	3,564	6,257
Business	EP								-	-	-	-
Business	ES								-	-	-	-
Grant business - part	NS								-	-	-	-
Grant business - full	EP								-	-	-	-
Exempt	EP	Eb	65,643,443						-	-	-	-
Exempt	ES	Eb							-	-	-	-
Exempt	NS	Eb							-	-	-	-
Farmlands taxable - full	EP	FT	782,532,045	0.2500	0.00135036	0.00096812	0.00048750	0.00280598	1,056,696	757,588	381,484	2,195,769
Farmlands taxable - full	ES	FT	66,920,735	0.2500	0.00135036	0.00096812	0.00048750	0.00280598	90,367	64,788	32,624	187,778
Farmlands taxable - full	NS	FT	388,852	0.2500	0.00135036	0.00096812	0.00048750	0.00280598	525	376	190	1,091
Farmlands taxable - full	FP	FT	25,940	0.2500	0.00135036	0.00096812	0.00048750	0.00280598	35	25	13	73
Farmlands taxable - full	FS	FT		0.2500	0.00135036	0.00096812	0.00048750	0.00280598	-	-	-	-
Industrial payment-in-lieu - general	NS	IH	162,725	1.7451	0.00942602	0.00675789	0.01530000	0.03148391	1,534	1,100	2,490	5,123
Industrial taxable - full	NS	IT	10,340,110	1.7451	0.00942602	0.00675789	0.01530000	0.03148391	97,466	69,877	158,204	325,547
Industrial - new construction	NS	JT	396,750	1.7451	0.00942602	0.00675789	0.01190000	0.02808391	3,740	2,681	4,721	11,142
Industrial taxable - excess land	NS	IU	917,295	1.7451	0.00612691	0.00439263	0.00994500	0.02046454	5,620	4,029	9,122	18,772
Industrial taxable - vacant land	NS	IX	389,200	1.7451	0.00612691	0.00439263	0.00994500	0.02046454	2,385	1,710	3,871	7,965
Multi-residential taxable - Farmland 1 (FAD)	EP	M1		1.7697	0.00351092	0.00251712	0.00126750	0.00729555	-	-	-	-
Multi-residential taxable - full	EP	MT	8,359,862	1.7697	0.00955890	0.00685316	0.00195000	0.01836205	79,911	57,291	16,302	153,504
Multi-residential taxable - full	ES	MT	574,651	1.7697	0.00955890	0.00685316	0.00195000	0.01836205	5,493	3,938	1,121	10,552
Multi-residential taxable - full	FP	MT		1.7697	0.00955890	0.00685316	0.00195000	0.01836205	-	-	-	-
Multi-residential taxable - full	FS	MT	67,737	1.7697	0.00955890	0.00685316	0.00195000	0.01836205	647	464	132	1,244
Pipeline taxable - full	NS	PT	106,761,623	1.0555	0.00570120	0.00408742	0.01322672	0.02301534	608,669	436,380	1,412,106	2,457,155
Res/farm taxable - Farmland 1 (FAD)	EP	R1	163,250	1.0000	0.00351092	0.00251712	0.00126750	0.00729555	573	411	207	1,191
Res/farm taxable - Farmland 2 (RF)	EP	RF		1.0000	0.00540142	0.00387250	0.00195000	0.01122392	-	-	-	-
Res/farm payment-in-lieu - general	EP	RL	204,000	1.0000	0.00000000	0.00387250	0.00195000	0.00582250	-	790	398	1,188
Res/farm payment-in-lieu - general	ES	RG		1.0000	0.00540142	0.00387250	0.00195000	0.01122392	-	-	-	-
Res/farm payment-in-lieu - general	NS	RG		1.0000	0.00540142	0.00387250	0.00195000	0.01122392	-	-	-	-
Res/farm payment-in-lieu - general	FP	RG		1.0000	0.00540142	0.00387250	0.00195000	0.01122392	-	-	-	-
Res/farm payment-in-lieu - general	FS	RG		1.0000	0.00540142	0.00387250	0.00195000	0.01122392	-	-	-	-
Res/farm taxable - full	EP	RT	1,660,676,041	1.0000	0.00540142	0.00387250	0.00195000	0.01122392	8,970,012	6,430,961	3,238,318	18,639,291
Res/farm taxable - full	ES	RT	317,191,864	1.0000	0.00540142	0.00387250	0.00195000	0.01122392	1,713,287	1,228,324	618,524	3,560,135
Res/farm taxable - full	NS	RT	238,655	1.0000	0.00540142	0.00387250	0.00195000	0.01122392	1,289	924	465	2,679
Res/farm taxable - full	FP	RT	6,539,148	1.0000	0.00540142	0.00387250	0.00195000	0.01122392	35,321	25,323	12,751	73,395
Res/farm taxable - full	FS	RT	7,931,213	1.0000	0.00540142	0.00387250	0.00195000	0.01122392	42,840	30,714	15,466	89,019
Shopping Centres - full	NS	ST	101,900	1.1449	0.00618409	0.00443362	0.01405282	0.02467053	630	452	1,432	2,514
Managed forest taxable - full	EP	TT	2,008,671	0.2500	0.00135036	0.00096812	0.00048750	0.00280598	2,712	1,945	979	5,636
Managed forest taxable - full	ES	TT	191,437	0.2500	0.00135036	0.00096812	0.00048750	0.00280598	259	185	93	537
Managed forest taxable - full	FP	TT	682	0.2500	0.00135036	0.00096812	0.00048750	0.00280598	1	1	0	2
Managed forest taxable - full	FS	TT	1,955	0.2500	0.00135036	0.00096812	0.00048750	0.00280598	3	2	1	5
Conservation land	EP											
Conservation land	ES											
Conservation land	FP											
<b>TOTAL</b>			<b>3,136,140,127</b>						<b>13,317,151</b>	<b>9,548,389</b>	<b>7,248,183</b>	<b>30,113,723</b>