

MUNICIPALITY OF MIDDLESEX CENTRE

BY-LAW NUMBER 2017-005

**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 2017**

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 Assessment Act, R.S.O. 1990, Chapter A.31, as amended, establishes the classes of real property and methods of assessment, as well as provides for alterations to the Collectors Roll;

AND WHEREAS the Municipal Act, 2001, S.O. 2001, Chapter 25, Section 290 provides that Municipalities shall prepare and adopt estimates of all sums required during the year for the purposes of the municipality;

AND WHEREAS Council for the Municipality of Middlesex Centre has reviewed and adopted the estimates required for all Municipal purposes for the year 2017 under Bylaw 2017-004;

AND WHEREAS the Council of the Corporation of the County of Middlesex, pursuant to the Municipal Act, 2001, S.O. 2001, c. 25, as amended, has established the tax ratios for the year for the upper-tier municipality and its lower-tier municipalities;

AND WHEREAS it is necessary for the Council of the Municipality of Middlesex Centre, pursuant to the Municipal Act, 2001, S.O. 2001, c. 25, as amended, to levy the tax rates specified in the upper-tier rating by-law passed for that year;

AND WHEREAS the Province of Ontario has, by regulation 445/12, specified certain tax rates for school purposes be levied;

AND WHEREAS the Municipal Act 2001, S.O. 2001, c. 25, as amended, requires tax adjustments to certain properties within the commercial and industrial assessment classes or subclasses;

AND WHEREAS the Municipal Act, 2001 provides for collection of taxes on assessment added to the assessment roll during the current year;

AND WHEREAS the Municipal Act, 2001 authorizes Municipalities to collect penalty/interest on late payments;

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

Definitions:

"Property classes" are as prescribed under the Assessment Act and include the residential property class and appropriate sub-classes, the multi-residential property class and appropriate sub-classes,

the commercial property class and appropriate sub-classes, the industrial property class and appropriate sub-classes, the pipe line property class, the farm property class and the managed forests property class.

"Tax rate" means the tax rate to be levied against the taxable assessment of property expressed as a percentage to six decimal places.

"Tax ratio" means the ratio that the tax rate for each property class is to the tax rate for the residential property class, within the allowable range.

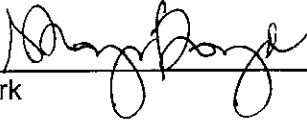
1. THAT the assessment contained in the assessment roll of the Municipality of Middlesex Centre as made pursuant to Province of Ontario Regulations and dated November 4, 2016, be hereby adopted and confirmed as the assessment on which the rate of taxation for the 2017 shall be levied.
2. THAT the said assessment roll be hereby adopted and confirmed as the last revised assessment roll for the said municipality.
3. For the purposes of providing for the municipality's general purposes, the tax rates set out in Schedule "A" be hereby adopted and levied for the year 2017 upon the whole of the said assessment of the municipality according to the last revised assessment roll.
4. For the purposes of providing for the municipality's general purposes, the 2017 tax rates for the assessment in each property class set out in Schedule "B", attached hereto and forming part of this by-law, be approved and adopted by Council.
5. For the purposes of providing for the County of Middlesex general levy, the tax rates set out in the County of Middlesex By Law will hereby be levied for the year 2017 upon the whole of the said assessment of the municipality according to the last revised assessment roll.
6. For the purposes of providing for the public and separate school education purposes, the tax rates set out by the Minister of Finance under O. Reg. 445/12, as amended, of the Education Act be hereby levied for the year 2017 upon the respective portions of the said assessment of the school supporters of the municipality according to the last revised assessment roll.
7. That the municipality provide for the required tax adjustments under Part IX of the Municipal Act, 2001, S.O. 2001, c. 25, as amended for commercial and industrial properties.
 - a) THAT the reduction in the tax rate for commercial vacant units and excess land is established at 30%.
 - b) THAT the reduction in the tax rate for commercial vacant land is established at 30%.
 - c) THAT the reduction in the tax rate for industrial vacant units and excess land is established at 35%.
 - d) THAT the reduction in the tax rate for industrial vacant land is established at 35%.
8. All taxes and other special rates shall be paid into the office of the Treasurer or Tax Collector of the Municipality of Middlesex Centre.
9. That in addition to the foregoing the following special Charges and Collections be levied and collected.
 - a) A levy for the purpose of recovering amounts advanced under the provisions of the Tile Drainage Act, 1990 from the benefiting properties;

- b) A levy for the purpose of recovering amounts expended under the provisions of the Drainage Act, 1990 from the benefiting properties;
 - c) A levy for the purpose of recovering amounts debentured or incurred for the purpose constructing a sewer system or water system from the applicable benefiting property owners.
 - d) A levy for any or all other amounts collectable pursuant to any statute or by-law and chargeable to any or all real property or persons to be raised in the same manner and at the same time as all other levies, rates, charges, and/or collections.
10. The said final tax levy shall become due and payable one-half on or before August 31, 2017 and one-half on or before November 30, 2017 and non-payment of the amount, as noted, on the dates stated in accordance with this section shall constitute default.
11. For payments-in-lieu of taxes due to the Municipality of Middlesex Centre, the actual amount due and payable shall be based on the last revised assessment roll and the tax rates for the year 2017.
12. For railway rights-of-way and electrical corridors, taxes due to the Municipality of Middlesex Centre shall be calculated in accordance with the regulations established by the Minister of Finance and a based on the last revised assessment roll.
13. On all taxes which are in default on the 1st day following the above-noted due dates, a penalty of 1.25% shall be added and thereafter a penalty of 1.25% per month will be added on the 1st day of each and every month the default continues, until December 31, 2017.
14. On all taxes in default on January 1, 2017, interest shall be added at the rate of 1.25% per month for each month or fraction thereof in which the default continues.
15. Penalties and interest added on all taxes of the final tax levy in default shall become due and payable and shall be collected forthwith as if the same had originally been imposed and formed part of such unpaid tax levy.
16. The Collector shall 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.
17. All taxes payable pursuant to this by-law are payable to the municipality. All taxes, including local improvements assessments, water and wastewater charges, garbage bin charges and other rents, rates or charges payable or collected as taxes, can be paid as follows:
- 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.
18. The Treasurer is authorized and directed to accept part payment from time to time on account of any taxes due, and to give a receipt for the payment. Acceptance of any payment shall not affect the collection of any percentage charge imposed and collectable under any applicable legislation, common law or Municipal By-Law in respect of non-payment of any taxes or any class of taxes or of any instalment of taxes.
19. All by-laws inconsistent with the provisions of this by-law are hereby repealed.

READ A FIRST, SECOND AND THIRD TIME, AND FINALLY PASSED this 11th day of January, 2017.



Mayor



Clerk

**By-Law 2017-005
Schedule "A"**

Property Class	2017 Municipal Rate	2016 Municipal Rate
Residential	0.00569587	0.00556346
Farmland	0.00142397	0.00139087
Farmland awaiting development	0.00370231	0.00361625
Managed Forest	0.00142397	0.00139087
Commercial	0.00652121	0.00636961
New Construction Commercial	0.00652121	0.00636961
Industrial	0.00993987	0.00970880
New Construction Industrial	0.00993987	0.00970880
Multi-residential	0.01007999	0.00984567
Pipeline	0.00601200	0.00587224

**SCHEDULE B
ASSESSMENT COMPARISON**

PROPERTY CLASS		ASSESSMENT	TAX RATE	TOTAL
		JAN/17	2017	
Commercial payment-in-lieu - full	CF	2,392,512	0.00652121	15,602
Commercial payment-in-lieu - general	CG	3,660,000	0.00652121	23,868
Commercial taxable - full	CT	79,811,325	0.00652121	520,466
Shopping Centre - full	ST	130,550	0.00652121	851
Commercial - New Construction	XT	10,667,575	0.00652121	69,565
Commercial taxable - vacant unit/excess land	CU	213,850	0.00456484	976
Commercial - New Construction excess land	XU	152,375	0.00456484	696
Commercial taxable - vacant land	CX	2,391,625	0.00456484	10,917
Commercial payment-in-lieu - general vacant land	CZ	411,250	0.00456484	1,877
Exempt	E	76,609,833		-
Farmlands taxable - full	FT	1,018,178,573	0.00142397	1,449,859
Farmlands taxable - full	FT	82,226,394	0.00142397	117,088
Farmlands taxable - full	FT	497,359	0.00142397	708
Farmlands taxable - full	FT	16,974	0.00142397	24
Farm payment-in-lieu - general vacant land	FP	154,750	0.00142397	220
Industrial payment-in-lieu - general	IH	181,825	0.00993987	1,807
Industrial taxable - full	IT	9,857,100	0.00993987	97,978
Industrial - New Construction	JT	414,125	0.00993987	4,116
Industrial taxable - excess land	IU	978,625	0.00646091	6,323
Industrial taxable - vacant land	IX	351,900	0.00646091	2,274
Multi-residential taxable - full	MT	8,520,920	0.01007999	85,891
Multi-residential taxable - full	MT	607,955	0.01007999	6,128
Multi-residential taxable - full	MT	71,375	0.01007999	719
Pipeline taxable - full	PT	113,222,250	0.00601200	680,692
Res/farm taxable - Farmland 1 (FAD)	R1	178,000	0.00370231	659
Res/farm taxable - Farmland 1 (FAD)	R1	531,000	0.00370231	1,966
Res/farm payment-in-lieu - general	RP	-	0.00370231	-
Res/farm taxable: Upper tier & Education only	RL	204,250		-
Res/farm taxable: Upper tier & Education only	RL	15,950		-
Res/farm payment-in-lieu - general	RG	503,000	0.00370232	1,862
Res/farm taxable - full	RT	1,814,792,210	0.00569587	10,336,826
Res/farm taxable - full	RT	320,186,188	0.00569587	1,823,740
Res/farm taxable - full	RT	239,200	0.00569587	1,362
Res/farm taxable - full	RT	6,528,831	0.00569587	37,187
Res/farm taxable - full	RT	9,122,050	0.00569587	51,958
Managed forest taxable - full	TT	2,487,043	0.00142397	3,541
Managed forest taxable - full	TT	163,393	0.00142397	233
Managed forest taxable - full	TT	1,013	0.00142397	1
Managed forest taxable - full	TT	2,402	0.00142397	3
TOTAL		3,566,675,550		15,357,988