

**MUNICIPALITY OF MIDDLESEX CENTRE**

**BY-LAW NUMBER 2016-023**

**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 2016**

**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 2016 under Council Bylaw 2016- 022;

**AND WHEREAS** an interim levy was made before the adoption of the estimates for the current year;

**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.

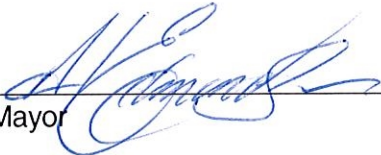
1. THAT the assessment contained in the assessment roll of the Municipality of Middlesex Centre as made pursuant to Province of Ontario Regulations and dated November 10, 2015, be hereby adopted and confirmed as the assessment on which the rate of taxation for the 2016 shall be levied.
2. THAT the said 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 2016 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 2016 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 2016 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 2016 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%.

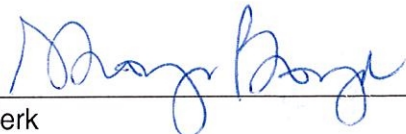
- c) THAT the reduction in the tax rate for industrial vacant units and excess land is established at 35%.
  - d) THAT the reduction in the tax rate for industrial vacant land is established at 35%.
8. All taxes and other special rates shall be paid into the office of the Treasurer or Tax Collector of 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, 2016 and one-half on or before November 30, 2016 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 2016.
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 1<sup>st</sup> 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 1<sup>st</sup> day of each and every month the default continues, until December 31, 2016.
14. On all taxes in default on January 1, 2016, 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 17<sup>th</sup> day of February, 2016.

  
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Mayor

  
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Clerk

**By-Law 2016-023  
Schedule "A"**

<b>Property Class</b>	<b>2016 Municipal Rate</b>	<b>2015 Municipal Rate</b>
Residential	0.00556346	0.00540142
Farmland	0.00139087	0.00135036
Farmland awaiting development	0.00361625	0.00351092
Managed Forest	0.00139087	0.00135036
Commercial	0.00636961	0.00618409
New Construction Commercial	0.00636961	0.00618409
Industrial	0.00970880	0.00942602
New Construction Industrial	0.00970880	0.00942602
Multi-residential	0.00984567	0.00955890
Pipeline	0.00587224	0.00570120

**By-Law 2016-023  
Schedule "B"  
Tax Rate Detail**

<b>PROPERTY CLASS</b>		<b>ASSESSMENT JAN/16</b>	<b>TAX RATE 2016</b>	<b>TOTAL DOLLARS</b>
Commercial payment-in-lieu - full	CF	2,263,416	0.00636961	14,417
Commercial payment-in-lieu - general	CG	5,879,000	0.00636961	37,447
Commercial taxable - full	CT	78,299,100	0.00636961	498,735
Shopping Centre - full	ST	101,900	0.00636961	649
Commercial - New Construction	XT	10,133,200	0.00636961	64,545
Commercial taxable - vacant unit/excess land	CU	202,200	0.00445873	902
Commercial - New Construction excess land	XU	134,000	0.00445873	597
Commercial taxable - vacant land	CX	2,195,800	0.00445873	9,790
Commercial payment-in-lieu - general vacant land	CZ	376,000	0.00445873	1,676
Exempt	Eb	71,387,064		-
Farmlands taxable - full	FT	859,024,976	0.00139087	1,194,793
Farmlands taxable - full	FT	70,824,961	0.00139087	98,508
Farmlands taxable - full	FT	427,058	0.00139087	594
Farmlands taxable - full	FT	14,805	0.00139087	21
Industrial payment-in-lieu - general	IH	163,000	0.00970880	1,583
Industrial taxable - full	IT	10,905,800	0.00970880	105,882
Industrial - New Construction	JT	931,500	0.00631072	5,878
Industrial taxable - excess land	IU	389,200	0.00631072	2,456
Industrial taxable - vacant land	IX	397,000	0.00970880	3,854
Multi-residential taxable - full	MT	8,345,089	0.00984567	82,163
Multi-residential taxable - full	MT	586,761	0.00984567	5,777
Multi-residential taxable - full	MT	70,150	0.00984567	691
Pipeline taxable - full	PT	109,187,000	0.00587224	641,172
Res/farm taxable - Farmland 1 (FAD)	R1	171,000	0.00361625	618
Res/farm payment-in-lieu - general	RP	150,000	0.00361625	542
Res/farm taxable: Upper tier & Education only	RL	204,000		-
Res/farm taxable - full	RT	1,765,442,060	0.005563463	9,821,971
Res/farm taxable - full	RT	329,726,602	0.005563463	1,834,422
Res/farm taxable - full	RT	247,600	0.005563463	1,378
Res/farm taxable - full	RT	6,426,787	0.005563463	35,755
Res/farm taxable - full	RT	7,897,771	0.005563463	43,939
Managed forest taxable - full	TT	2,237,314	0.001390871	3,112
Managed forest taxable - full	TT	244,851	0.001390871	341
Managed forest taxable - full	TT	871	0.001390871	1
Managed forest taxable - full	TT	2,164	0.001390871	3
<b>TOTAL</b>		<b>3,344,990,000</b>		<b>14,514,212</b>