



**THE CORPORATION OF THE CITY OF MISSISSAUGA
BY-LAW 121-15**

**Establish Tax Ratios to Levy Residential,
Commercial, Industrial, Multi-Residential,
Pipeline, Farmland, Managed Forests, Public
Hospitals, Universities and Colleges for the
Year 2015**

WHEREAS The Corporation of the City of Mississauga is required under Section 290(1) of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended (hereinafter referred to as the "*Municipal Act, 2001*"), to adopt yearly estimates of all sums required during the year for the purposes of The Corporation of the City of Mississauga, including the sums required by law to be provided by Council for any local boards of The Corporation of the City of Mississauga;

AND WHEREAS the Council of The Corporation of the City of Mississauga has approved the 2015 Budget and Business Plan by way of Resolution 0023-2015 on February 2, 2015

AND WHEREAS the 2015 Net Operating Budget program is estimated at \$412,894,107;

AND WHEREAS it is necessary to establish tax ratios for the taxation year 2015 by the Council of The Corporation of the City of Mississauga pursuant to the *Municipal Act, 2001*;

AND WHEREAS the tax ratios establish the relative amount of taxation to be borne by each property class;

AND WHEREAS the property classes have been prescribed by the Minister of Finance under the *Assessment Act*, R.S.O. 1990, c. A.31, as amended, and the regulations thereto;

AND WHEREAS section 310 of the *Municipal Act, 2001*, allows an upper-tier municipality to delegate to each of its lower-tier municipalities the authority to pass a by-law establishing the tax ratios for the year within the lower-tier for both lower-tier and upper-tier purposes;

AND WHEREAS pursuant to the Regional Municipality of Peel By-law Number 4-2015, the Regional Municipality of Peel delegated to the Council of each area municipality the authority to pass a by-law establishing tax ratios and setting out a method by which the portion of Regional levies will be raised in each area municipality for the 2015 taxation year;

AND WHEREAS Part IX of the *Municipal Act, 2001*, limits taxes for properties in the commercial, industrial and multi-residential classes;

AND WHEREAS section 330 of the *Municipal Act, 2001*, permits the council of a municipality, other than a lower-tier municipality, to pass a by-law to establish a percentage by which tax decreases are limited for properties in the commercial, industrial and multi-residential classes;

AND WHEREAS the Regional Municipality of Peel adopted in By-law Number 22-2015 on April 9, 2015 estimates of all sums required by The Regional Municipality of Peel during the year 2015 for the purposes of the Regional Corporation that will provide for a general levy and special levies on area municipalities;

AND WHEREAS Ontario Regulation 400/98, as amended by Ontario Regulation 75/15, prescribes the education tax rates for 2015 for the residential, commercial, industrial, multi-residential, pipeline, farmland and managed forest classes;

AND WHEREAS it is necessary for the Council of The Corporation of the City of Mississauga, pursuant to the *Municipal Act, 2001*, to levy on the whole rateable property for the residential, commercial, industrial, multi-residential, pipeline, farmland and managed forest classes according to the last revised assessment roll for The Corporation of the City of Mississauga the sums set forth for various purposes in Schedule "A" attached hereto for the current year;

AND WHEREAS section 323 of the *Municipal Act, 2001*, authorizes a local municipality in which there is situated a university designated by the Minister of Training, Colleges and Universities or a college of applied arts and technology, or a public hospital or provincial mental health facility designated by the Minister of Health and Long-Term Care, to levy an annual amount not exceeding the prescribed amount for each full-time student enrolled in the university or college or for each provincially rated bed in the public hospital or provincial mental health facility;

AND WHEREAS Ontario Regulation 384/98, prescribes the rate for universities, colleges of applied arts and technology, and designated public hospitals for the purposes of section 323 of the *Municipal Act, 2001*;

NOW THEREFORE the Council of The Corporation of the City of Mississauga ENACTS as follows:

1. For the taxation year 2015, the tax ratio for property in:
 - a) the residential class is 1.000000;
 - b) the commercial class is 1.409816;
 - c) the industrial class is 1.570762;
 - d) the multi-residential class is 1.778781;
 - e) the pipeline class is 1.151172;
 - f) the farmland class is 0.250000; and
 - g) the managed forest class is 0.250000.
2. For the year 2015, The Corporation of the City of Mississauga shall levy upon the residential, commercial, industrial, multi-residential, pipeline, farmland and managed forest property assessments the rates of taxation per current value assessment for general purposes as set out in Schedule "A" attached to this By-law.
3. The levy calculated in section 2 for the commercial, industrial and multi-residential classes, shall be adjusted in accordance with Part IX (limitation on taxes for certain property classes) of the *Municipal Act, 2001*, and shall also be adjusted in accordance with such Regional Municipality of Peel By-law as may be enacted authorizing the Regional Treasurer to set claw back rates on the commercial, industrial and multi-residential classes.

4. The estimates to be levied for the current year are as set forth in Schedule “A” attached to this By-law.
5. For universities, colleges of applied arts and technology or designated public hospitals or provincial mental health facilities within the City, taxes due and payable shall be calculated based on \$75 on each:
 - (a) full time student of a designated university or college of applied arts and technology;
 - (b) provincially rated bed in a designated public hospital or provincial mental health facility;as determined by the relevant Provincial Minister.
6. For payments-in-lieu of taxes due to The Corporation of the City of Mississauga, the actual amount due to The Corporation of the City of Mississauga shall be based on the assessment roll and the tax rates for the applicable classes as set out in Schedule “A”.
7. Schedule “A” attached hereto shall be and hereby forms part of this By-Law.
8. If any section or portion of this By-law is found by a court of competent jurisdiction to be invalid, it is the intent of Council of The Corporation of the City of Mississauga that all remaining sections and portions of this By-law continue in full force and effect.

ENACTED AND PASSED this 13TH day of May, 2015.

SIGNED BY: Bonnie Crombie, Mayor and Diana Rusnov, Deputy Clerk

**The Corporation of the City of Mississauga
2015 Final Tax Rates and Levy**

Schedule A

Class	Description	City Tax Rate (%)	Region Tax Rate (%)	Education Tax Rate (%)	Total Tax Rate (%)	City of Mississauga Levy	Region of Peel Levy	Education Levy	Total Levy
RT	Residential	0.291960%	0.401675%	0.195000%	0.888635%	265,090,578	364,708,733	177,053,950	806,853,261
RH	Residential Shared (PIL for Ed)	0.291960%	0.401675%	0.195000%	0.888635%	9,608	13,219	6,417	29,244
R1	Res Farm Awaiting Development I	0.087588%	0.120503%	0.058500%	0.266591%	29,841	41,054	19,931	90,826
R4	Res Farm Awaiting Development II	0.291960%	0.401675%	0.195000%	0.888635%	0	0	0	0
RD	Residential - Education Only	0.000000%	0.000000%	0.195000%	0.195000%	0	0	13,388	13,388
MT	Multi-Residential	0.519333%	0.714492%	0.195000%	1.428825%	20,146,176	27,716,891	7,564,522	55,427,589
M1	MR Farm Awaiting Development I	0.087588%	0.120503%	0.058500%	0.266591%	34,018	46,801	22,720	103,539
M4	MR Farm Awaiting Development II	0.519333%	0.714492%	0.195000%	1.428825%	0	0	0	0
CT	Commercial	0.411610%	0.566288%	1.069252%	2.047150%	59,185,517	81,426,792	153,748,117	294,360,426
CH	Commercial Shared (PIL for Ed)	0.411610%	0.566288%	1.069252%	2.047150%	64,810	89,165	168,358	322,333
CM	Commercial Taxable (No Ed)	0.411610%	0.566288%	0.000000%	0.977898%	145,980	200,838	0	346,818
CK	Commercial Excess Land (PIL for Ed)	0.288127%	0.396402%	0.748476%	1.433005%	2,994	4,119	7,777	14,890
C1	Commercial Farm Awaiting Development I	0.087588%	0.120503%	0.058500%	0.266591%	84,558	116,334	56,476	257,368
C4	Commercial Farm Awaiting Development II	0.411610%	0.566288%	1.069252%	2.047150%	0	0	0	0
CU	Commercial Excess Land	0.288127%	0.396402%	0.748476%	1.433005%	463,821	638,120	1,204,882	2,306,823
CJ	Commercial Vacant Land (PIL for Ed)	0.288127%	0.396402%	0.748476%	1.433005%	2,005	2,758	5,208	9,971
CX	Commercial Vacant Land	0.288127%	0.396402%	0.748476%	1.433005%	886,968	1,220,282	2,304,106	4,411,356
XC	Commercial New Construction - Lower Tier and Education Only	0.411610%	0.000000%	1.069252%	1.480862%	0	0	0	0
XD	Commercial New Construction - Education Only	0.000000%	0.000000%	1.069252%	1.069252%	0	0	0	0
XH	Commercial New Construction Shared (PIL for Ed)	0.411610%	0.566288%	1.069252%	2.047150%	0	0	0	0
XJ	Commercial New Construction Vacant Land (PIL for Ed)	0.288127%	0.396402%	0.748476%	1.433005%	0	0	0	0
XK	Commercial New Construction Excess Land (PIL for Ed)	0.288127%	0.396402%	0.748476%	1.433005%	0	0	0	0
XL	Commercial New Construction - Upper Tier and Education Only	0.000000%	0.566288%	1.069252%	1.635540%	0	0	0	0
XT	Commercial New Construction	0.411610%	0.566288%	1.069252%	2.047150%	3,458,780	4,758,553	8,984,985	17,202,318
XU	Commercial New Construction Excess Land	0.288127%	0.396402%	0.748476%	1.433005%	94,687	130,269	245,970	470,926
XX	Commercial New Construction Vacant Land	0.288127%	0.396402%	0.748476%	1.433005%	0	0	0	0
DT	Office Building	0.411610%	0.566288%	1.069252%	2.047150%	13,981,899	19,236,145	36,321,227	69,539,271
DH	Office Building Shared (PIL for Ed)	0.411610%	0.566288%	1.069252%	2.047150%	68,684	94,495	178,424	341,603
DU	Office Building Excess Land	0.288127%	0.396402%	0.748476%	1.433005%	88,391	121,608	229,617	439,616
DK	Office Building Excess Land (PIL for Ed)	0.288127%	0.396402%	0.748476%	1.433005%	8,595	11,825	22,328	42,748

**The Corporation of the City of Mississauga
2015 Final Tax Rates and Levy**

Schedule A

Class	Description	City Tax Rate (%)	Region Tax Rate (%)	Education Tax Rate (%)	Total Tax Rate (%)	City of Mississauga Levy	Region of Peel Levy	Education Levy	Total Levy
YC	Office Building New Construction - Lower Tier and Education Only	0.411610%	0.000000%	1.069252%	1.480862%	0	0	0	0
YD	Office Building New Construction - Education Only	0.000000%	0.000000%	1.069252%	1.069252%	0	0	0	0
YH	Office Building New Construction Shared (PIL for Ed)	0.411610%	0.566288%	1.069252%	2.047150%	0	0	0	0
YK	Office Building New Construction Excess Land (PIL for Ed)	0.288127%	0.396402%	0.748476%	1.433005%	0	0	0	0
YL	Office Building New Construction - Upper Tier and Education Only	0.000000%	0.566288%	1.069252%	1.635540%	0	0	0	0
YT	Office Building New Construction	0.411610%	0.566288%	1.069252%	2.047150%	1,960,101	2,696,686	5,091,817	9,748,604
YU	Office Building New Construction Excess Land	0.288127%	0.396402%	0.748476%	1.433005%	3,440	4,733	8,937	17,110
ST	Shopping Centre	0.411610%	0.566288%	1.069252%	2.047150%	22,399,155	30,816,515	58,187,004	111,402,674
SU	Shopping Centre Excess Land	0.288127%	0.396402%	0.748476%	1.433005%	54,260	74,650	140,953	269,863
ZC	Shopping Centre New Construction - Lower Tier and Education Only	0.411610%	0.000000%	1.069252%	1.480862%	0	0	0	0
ZD	Shopping Centre New Construction - Education Only	0.000000%	0.000000%	1.069252%	1.069252%	0	0	0	0
ZH	Shopping Centre New Construction Shared (PIL for Ed)	0.411610%	0.566288%	1.069252%	2.047150%	0	0	0	0
ZK	Shopping Centre New Construction Excess Land (PIL for Ed)	0.288127%	0.396402%	0.748476%	1.433005%	0	0	0	0
ZL	Shopping Centre New Construction - Upper Tier and Education Only	0.000000%	0.566288%	1.069252%	1.635540%	0	0	0	0
ZT	Shopping Centre New Construction	0.411610%	0.566288%	1.069252%	2.047150%	898,139	1,235,650	2,333,125	4,466,914
ZU	Shopping Centre New Construction Excess Land	0.288127%	0.396402%	0.748476%	1.433005%	22,625	31,127	58,772	112,524
GT	Parking Lot	0.411610%	0.566288%	1.069252%	2.047150%	140,486	193,280	364,946	698,712
IT	Industrial	0.458600%	0.630936%	1.325843%	2.415379%	15,867,880	21,830,857	45,875,134	83,573,871
IH	Industrial Shared (PIL for Ed)	0.458600%	0.630936%	1.325843%	2.415379%	238,970	328,773	690,880	1,258,623
I1	Industrial Farm Awaiting Development I	0.087588%	0.120503%	0.058500%	0.266591%	68,656	94,456	45,855	208,967
I4	Industrial Farm Awaiting Development II	0.458600%	0.630936%	1.325843%	2.415379%	0	0	0	0
IU	Industrial Excess Land	0.321020%	0.441655%	0.928090%	1.690765%	121,258	166,825	350,564	638,647
IX	Industrial Vacant Land	0.321020%	0.441655%	0.928090%	1.690765%	1,340,367	1,844,063	3,875,095	7,059,525
II	Industrial - Water Intake System	0.458600%	0.630936%	1.325843%	2.415379%	0	0	0	0
IJ	Industrial Vacant Land (PIL for Ed)	0.321020%	0.441655%	0.928090%	1.690765%	15,295	21,043	44,219	80,557
IK	Industrial Excess Land (PIL for Ed)	0.321020%	0.441655%	0.928090%	1.690765%	171,011	235,275	494,404	900,690
JH	Industrial New Construction Shared (PIL for Ed)	0.458600%	0.630936%	1.190000%	2.279536%	0	0	0	0
JI	Industrial New Construction - Water Intake System (PIL for Ed)	0.458600%	0.630936%	1.190000%	2.279536%	0	0	0	0
JJ	Industrial New Construction Vacant Land (PIL for Ed)	0.321020%	0.441655%	0.833000%	1.595674%	0	0	0	0
JK	Industrial New Construction Excess Land (PIL for Ed)	0.321020%	0.441655%	0.833000%	1.595674%	0	0	0	0

**The Corporation of the City of Mississauga
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Schedule A

Class	Description	City Tax Rate (%)	Region Tax Rate (%)	Education Tax Rate (%)	Total Tax Rate (%)	City of Mississauga Levy	Region of Peel Levy	Education Levy	Total Levy
JN	Industrial New Construction - Non-Generating Station (PIL for Ed)	0.458600%	0.630936%	1.190000%	2.279536%	0	0	0	0
JS	Industrial New Construction - Generating Station (PIL for Ed)	0.458600%	0.630936%	1.190000%	2.279536%	0	0	0	0
JT	Industrial New Construction	0.458600%	0.630936%	1.190000%	2.279536%	158,437	217,976	411,122	787,535
JU	Industrial New Construction Excess Land	0.321020%	0.441655%	0.833000%	1.595674%	0	0	0	0
JX	Industrial New Construction Vacant Land	0.321020%	0.441655%	0.833000%	1.595674%	0	0	0	0
LT	Large Industrial	0.458600%	0.630936%	1.325843%	2.415379%	4,824,884	6,638,023	13,949,072	25,411,979
LH	Large Industrial Shared (PIL for Ed)	0.458600%	0.630936%	1.325843%	2.415379%	0	0	0	0
LJ	Large Industrial Vacant Land (PIL for Ed)	0.321020%	0.441655%	0.928090%	1.690765%	0	0	0	0
LK	Large Industrial Excess Land (PIL for Ed)	0.321020%	0.441655%	0.928090%	1.690765%	0	0	0	0
LU	Large Industrial Excess Land	0.321020%	0.441655%	0.928090%	1.690765%	197,735	272,042	571,667	1,041,444
KH	Large Industrial New Construction Shared (PIL for Ed)	0.458600%	0.630936%	1.190000%	2.279536%	0	0	0	0
KI	Large Industrial New Construction - Water Intake System (PIL for Ed)	0.458600%	0.630936%	1.190000%	2.279536%	0	0	0	0
KK	Large Industrial New Construction Excess Land (PIL for Ed)	0.321020%	0.441655%	0.833000%	1.595674%	0	0	0	0
KN	Large Industrial New Construction - Non-Generating Station (PIL for Ed)	0.458600%	0.630936%	1.190000%	2.279536%	0	0	0	0
KS	Large Industrial New Construction - Generating Station (PIL for Ed)	0.458600%	0.630936%	1.190000%	2.279536%	0	0	0	0
KT	Large Industrial New Construction	0.458600%	0.630936%	1.190000%	2.279536%	89,858	123,626	233,169	446,653
KU	Large Industrial New Construction Excess Land	0.321020%	0.441655%	0.833000%	1.595674%	0	0	0	0
KX	Large Industrial New Construction Vacant Land	0.321020%	0.441655%	0.833000%	1.595674%	0	0	0	0
PT	Pipeline	0.336096%	0.462397%	1.345421%	2.143915%	465,519	640,455	1,863,510	2,969,484
FT	Farm	0.072990%	0.100419%	0.048750%	0.222159%	7,709	10,606	5,149	23,464
TT	Managed Forests	0.072990%	0.100419%	0.048750%	0.222159%	412	567	275	1,254
						412,894,107	568,055,229	522,754,072	1,503,703,408