



**THE CORPORATION OF THE CITY OF MISSISSAUGA
BY-LAW 114-14**

**Establish Tax Ratios and Levy the Residential, Commercial,
Industrial, Multi-Residential, Pipeline, Farmland and Managed
Forest Taxes and to levy an amount upon Public Hospitals, Universities
and Colleges for the Year 2014**

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 2014 Budget and Business Plan by way of Resolution 0211-2013 on December 11, 2013

AND WHEREAS the 2014 Net Operating Budget program is estimated at \$394,456,890;

AND WHEREAS it is necessary to establish tax ratios for the taxation year 2014 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 4-2014, 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 2014 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 32-2014 on April 10, 2014 estimates of all sums required by The Regional Municipality of Peel during the year 2014 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 on January 17, 2014 by Ontario Regulation 2/14 prescribes the education tax rates for 2014 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 121/07, 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 2014, 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 2014, 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.

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 for the year 2014.

6. Schedule “A” attached hereto shall be and hereby forms part of this By-Law.
7. 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 14th day of May, 2014.

Signed by: Hazel McCallion, Mayor and Crystal Greer, City Clerk

The Corporation of the City of Mississauga
2014 Final Tax Rates and Levy

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	0.293805%	0.411565%	0.203000%	0.908370%	251,511,214	352,319,410	173,777,803	777,608,427
RH	Residential Shared (PIL for Ed)	0.293805%	0.411565%	0.203000%	0.908370%	8,623	12,079	5,958	26,660
R1	Res Farm Awaiting Development I	0.088141%	0.123469%	0.060900%	0.272510%	21,403	29,982	14,788	66,173
R4	Res Farm Awaiting Development II	0.293805%	0.411565%	0.203000%	0.908370%	0	0	0	0
RD	Residential - Education Only	0.000000%	0.000000%	0.203000%	0.203000%	0	0	13,044	13,044
MT	Multi-Residential	0.522615%	0.732084%	0.203000%	1.457699%	19,174,060	26,859,215	7,447,810	53,481,085
M1	MR Farm Awaiting Development I	0.088141%	0.123469%	0.060900%	0.272510%	30,839	43,199	21,307	95,345
M4	MR Farm Awaiting Development II	0.522615%	0.732084%	0.203000%	1.457699%	0	0	0	0
CT	Commercial	0.414211%	0.580231%	1.107083%	2.101525%	57,969,840	81,204,729	154,939,004	294,113,573
CH	Commercial Shared (PIL for Ed)	0.414211%	0.580231%	1.107083%	2.101525%	57,226	80,162	152,950	290,338
CM	Commercial Taxable (No Ed)	0.414211%	0.580231%	0.000000%	0.994442%	144,060	201,800	0	345,860
CK	Commercial Excess Land (PIL for Ed)	0.289948%	0.406162%	0.774958%	1.471068%	2,891	4,050	7,727	14,668
C1	Commercial Farm Awaiting Development I	0.088141%	0.123469%	0.060900%	0.272510%	101,313	141,921	70,001	313,235
C4	Commercial Farm Awaiting Development II	0.414211%	0.580231%	1.107083%	2.101525%	0	0	0	0
CU	Commercial Excess Land	0.289948%	0.406162%	0.774958%	1.471068%	462,513	647,893	1,236,183	2,346,589
CJ	Commercial Vacant Land (PIL for Ed)	0.289948%	0.406162%	0.774958%	1.471068%	1,927	2,699	5,150	9,776
CX	Commercial Vacant Land	0.289948%	0.406162%	0.774958%	1.471068%	770,979	1,079,995	2,060,636	3,911,610
XC	Commercial New Construction - Lower Tier and Education Only	0.414211%	0.000000%	1.107083%	1.521294%	0	0	0	0
XD	Commercial New Construction - Education Only	0.000000%	0.000000%	1.107083%	1.107083%	0	0	0	0
XH	Commercial New Construction Shared (PIL for Ed)	0.414211%	0.580231%	1.107083%	2.101525%	0	0	0	0
XJ	Commercial New Construction Vacant Land (PIL for Ed)	0.289948%	0.406162%	0.774958%	1.471068%	0	0	0	0
XK	Commercial New Construction Excess Land (PIL for Ed)	0.414211%	0.406162%	0.774958%	1.595331%	0	0	0	0
XL	Commercial New Construction - Upper Tier and Education Only	0.000000%	0.580231%	1.107083%	1.687314%	2,835,611	3,972,152	7,578,885	14,386,648
XT	Commercial New Construction	0.414211%	0.580231%	1.107083%	2.101525%	107,453	150,521	287,195	545,169
XU	Commercial New Construction Excess Land	0.289948%	0.406162%	0.774958%	1.471068%	0	0	0	0
XX	Commercial New Construction Vacant Land	0.289948%	0.406162%	0.774958%	1.471068%	0	0	0	0
DT	Office Building	0.414211%	0.580231%	1.107083%	2.101525%	13,582,086	19,025,921	36,301,546	68,909,553
DH	Office Building Shared (PIL for Ed)	0.414211%	0.580231%	1.107083%	2.101525%	65,311	91,488	174,560	331,359
DU	Office Building Excess Land	0.289948%	0.406162%	0.774958%	1.471068%	90,065	126,164	240,721	456,950
DK	Office Building Excess Land (PIL for Ed)	0.289948%	0.406162%	0.774958%	1.471068%	8,299	11,625	22,181	42,105
YC	Office Building New Construction - Lower Tier and Education Only	0.414211%	0.000000%	1.107083%	1.521294%	0	0	0	0

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YD	Office Building New Construction - Education Only	0.000000%	0.000000%	1.107083%	1.107083%	0	0	0	0
YH	Office Building New Construction Shared (PIL for Ed)	0.414211%	0.580231%	1.107083%	2.101525%	0	0	0	0
YK	Office Building New Construction Excess Land (PIL for Ed)	0.289948%	0.406162%	0.774958%	1.471068%	0	0	0	0
YL	Office Building New Construction - Upper Tier and Education Only	0.000000%	0.580231%	1.107083%	1.687314%	0	0	0	0
YT	Office Building New Construction	0.414211%	0.580231%	1.107083%	2.101525%	1,800,511	2,522,174	4,812,320	9,135,005
YU	Office Building New Construction Excess Land	0.289948%	0.406162%	0.774958%	1.471068%	3,334	4,671	8,912	16,917
ST	Shopping Centre	0.414211%	0.580231%	1.107083%	2.101525%	21,726,130	30,434,179	58,068,566	110,228,865
SU	Shopping Centre Excess Land	0.289948%	0.406162%	0.774958%	1.471068%	57,669	80,783	154,134	292,586
ZC	Shopping Centre New Construction - Lower Tier and Education Only	0.414211%	0.000000%	1.107083%	1.521294%	0	0	0	0
ZD	Shopping Centre New Construction - Education Only	0.000000%	0.000000%	1.107083%	1.107083%	0	0	0	0
ZH	Shopping Centre New Construction Shared (PIL for Ed)	0.414211%	0.580231%	1.107083%	2.101525%	0	0	0	0
ZK	Shopping Centre New Construction Excess Land (PIL for Ed)	0.289948%	0.406162%	0.774958%	1.471068%	0	0	0	0
ZL	Shopping Centre New Construction - Upper Tier and Education Only	0.000000%	0.580231%	1.107083%	1.687314%	0	0	0	0
ZT	Shopping Centre New Construction	0.414211%	0.580231%	1.107083%	2.101525%	601,972	843,249	1,608,923	3,054,144
ZU	Shopping Centre New Construction Excess Land	0.289948%	0.406162%	0.774958%	1.471068%	61,345	85,933	163,960	311,238
GT	Parking Lot	0.414211%	0.580231%	1.107083%	2.101525%	66,589	93,279	177,976	337,844
IT	Industrial	0.461498%	0.646470%	1.361148%	2.469116%	15,682,976	21,968,869	46,255,603	83,907,448
IH	Industrial Shared (PIL for Ed)	0.461498%	0.646470%	1.361148%	2.469116%	220,354	308,675	649,917	1,178,946
I1	Industrial Farm Awaiting Development I	0.088141%	0.123469%	0.060900%	0.27510%	65,121	91,223	44,995	201,339
I4	Industrial Farm Awaiting Development II	0.461498%	0.646470%	1.361148%	2.469116%	0	0	0	0
IU	Industrial Excess Land	0.323048%	0.452529%	0.952804%	1.728381%	160,778	225,220	474,201	860,199
IX	Industrial Vacant Land	0.323048%	0.452529%	0.952804%	1.728381%	1,197,597	1,677,606	3,532,212	6,407,415
II	Industrial - Water Intake System	0.461498%	0.646470%	1.361148%	2.469116%	0	0	0	0
IJ	Industrial Vacant Land (PIL for Ed)	0.323048%	0.452529%	0.952804%	1.728381%	13,675	19,156	40,332	73,163
IK	Industrial Excess Land (PIL for Ed)	0.323048%	0.452529%	0.952804%	1.728381%	163,388	228,875	481,898	874,161
JH	Industrial New Construction Shared (PIL for Ed)	0.461498%	0.646470%	1.220000%	2.327968%	0	0	0	0
JI	Industrial New Construction - Water Intake System (PIL for Ed)	0.461498%	0.646470%	1.220000%	2.327968%	0	0	0	0
JJ	Industrial New Construction Vacant Land (PIL for Ed)	0.323048%	0.452529%	0.854000%	1.629577%	0	0	0	0
JK	Industrial New Construction Excess Land (PIL for Ed)	0.323048%	0.452529%	0.854000%	1.629577%	0	0	0	0
JN	Industrial New Construction - Non-Generating Station (PIL for Ed)	0.461498%	0.646470%	1.220000%	2.327968%	0	0	0	0
JS	Industrial New Construction - Generating Station (PIL for Ed)	0.461498%	0.646470%	1.220000%	2.327968%	0	0	0	0

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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
JT	Industrial New Construction	0.461498%	0.646470%	1.220000%	2.327968%	170,237	238,470	450,034	858,741
JU	Industrial New Construction Excess Land	0.323048%	0.452529%	0.854000%	1.629577%	16,911	23,690	44,706	85,307
JX	Industrial New Construction Vacant Land	0.323048%	0.452529%	0.854000%	1.629577%	0	0	0	0
LT	Large Industrial	0.461498%	0.646470%	1.361148%	2.469116%	4,756,705	6,663,240	14,029,497	25,449,442
LH	Large Industrial Shared (PIL for Ed)	0.461498%	0.646470%	1.361148%	2.469116%	0	0	0	0
LJ	Large Industrial Vacant Land (PIL for Ed)	0.323048%	0.452529%	0.952804%	1.728381%	0	0	0	0
LK	Large Industrial Excess Land (PIL for Ed)	0.323048%	0.452529%	0.952804%	1.728381%	0	0	0	0
LU	Large Industrial Excess Land	0.323048%	0.452529%	0.952804%	1.728381%	189,455	265,391	558,783	1,013,629
KH	Large Industrial New Construction Shared (PIL for Ed)	0.461498%	0.646470%	1.220000%	2.327968%	0	0	0	0
KI	Large Industrial New Construction - Water Intake System (PIL for Ed)	0.461498%	0.646470%	1.220000%	2.327968%	0	0	0	0
KK	Large Industrial New Construction Excess Land (PIL for Ed)	0.461498%	0.646470%	0.854000%	1.961968%	0	0	0	0
KN	Large Industrial New Construction - Non-Generating Station (PIL for Ed)	0.461498%	0.646470%	1.220000%	2.327968%	0	0	0	0
KS	Large Industrial New Construction - Generating Station (PIL for Ed)	0.461498%	0.646470%	1.220000%	2.327968%	0	0	0	0
KT	Large Industrial New Construction	0.461498%	0.646470%	1.220000%	2.327968%	90,426	126,669	239,047	456,142
KU	Large Industrial New Construction Excess Land	0.323048%	0.452529%	0.854000%	1.629577%	0	0	0	0
KX	Large Industrial New Construction Vacant Land	0.323048%	0.452529%	0.854000%	1.629577%	0	0	0	0
PT	Pipeline	0.338220%	0.473782%	1.371131%	2.183133%	458,782	642,666	1,859,884	2,961,332
FT	Farm	0.073451%	0.102891%	0.050750%	0.227092%	6,807	9,535	4,703	21,045
TT	Managed Forests	0.073451%	0.102891%	0.050750%	0.227092%	415	581	287	1,283

394,456,890	552,559,139	518,018,329	1,465,034,358
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