



MISSISSAUGA

THE CORPORATION OF THE CITY OF MISSISSAUGA BY-LAW 0071-2019

A By-law to establish the Tax Ratios and to Levy the Residential, Commercial, Industrial, Multi-Residential, New Multi-Residential, Pipeline, Farmland and Managed Forest Taxes and to levy an amount upon Public Hospitals, Universities and Colleges for the Year 2019

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 2018 Budget and Business Plan by way of Resolutions 0024-2019 and 0026-2019 on February 6, 2019;

AND WHEREAS the 2019 Net Operating Levy is estimated at \$510,906,789;

AND WHEREAS it is necessary to establish tax ratios for the taxation year 2019 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 2-2019, 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 2019 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 28-2019 on April 11, 2019 estimates of all sums required by The Regional Municipality of Peel during the year 2019 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 64/19, prescribes the education tax rates for 2019 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, new 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 2019, the tax ratio for property in:
 - a) the residential class is 1.000000;
 - b) the commercial class is 1.500745;
 - c) the industrial class is 1.626610;
 - d) the multi-residential class is 1.346114;
 - e) the new multi-residential class is 1.000000;
 - f) the pipeline class is 1.275769;
 - g) the farmland class is 0.250000; and
 - h) the managed forest class is 0.250000.
2. For the year 2019, The Corporation of the City of Mississauga shall levy upon the residential, commercial, industrial, multi-residential, new 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. (1) 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".
- (2) Notwithstanding subsection 6(1), payment-in-lieu of taxes due to The Corporation of the City of Mississauga for land that is owned or leased by the Greater Toronto Airport Authority operating the Toronto Pearson International Airport will be calculated in accordance with Ontario Regulation 282/98, as amended.
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 8th day of May, 2019.

Signed by: Pat Saito, Acting Mayor and Diana Rusnov, City Clerk

**Schedule
A**

**The Corporation of the City of Mississauga
2019 Final Tax Rates and Levy**

Class	Description	Returned Assessment for 2019	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	116,902,018,603	0.283393%	0.357050%	0.161000%	0.801443%	331,292,293	417,398,690	188,212,250	936,903,233
RH	Residential Shared (PIL for Ed)	2,381,500	0.283393%	0.357050%	0.161000%	0.801443%	6,749	8,503	3,834	19,086
R1	Res Farm Awaiting Development I	0	0.085018%	0.107115%	0.048300%	0.240433%	0	0	0	0
R4	Res Farm Awaiting Development II	0	0.283393%	0.357050%	0.161000%	0.801443%	0	0	0	0
RD	Residential - Education Only	10,389,250	0.000000%	0.000000%	0.161000%	0.161000%	0	0	16,727	16,727
MT	Multi-Residential	6,304,911,565	0.381479%	0.480630%	0.161000%	1.023110%	24,051,943	30,303,299	10,150,908	64,506,150
M1	MR Farm Awaiting Development I	35,071,525	0.085018%	0.107115%	0.048300%	0.240433%	29,817	37,567	16,940	84,324
M4	MR Farm Awaiting Development II	0	0.381479%	0.480630%	0.161000%	1.023110%	0	0	0	0
NT	New Multi-Residential	0	0.283393%	0.357050%	0.161000%	0.801443%	0	0	0	0
CT	Commercial	16,529,225,193	0.425301%	0.535841%	0.981594%	1.942736%	70,298,932	88,570,373	162,249,883	321,119,188
CH	Commercial Shared (PIL for Ed)	17,981,744	0.425301%	0.535841%	0.981594%	1.942736%	76,477	96,354	176,508	349,339
CM	Commercial Taxable (No Ed)	41,287,675	0.425301%	0.535841%	0.000000%	0.961142%	175,597	221,236	0	396,833
CK	Commercial Excess Land (PIL for Ed)	3,480,620	0.297711%	0.375089%	0.834355%	1.507154%	10,362	13,055	29,041	52,458
C1	Commercial Farm Awaiting Development I	134,123,850	0.085018%	0.107115%	0.048300%	0.240433%	114,029	143,667	64,782	322,478
C4	Commercial Farm Awaiting Development II	0	0.425301%	0.535841%	0.981594%	1.942736%	0	0	0	0
CU	Commercial Excess Land	221,137,461	0.297711%	0.375089%	0.834355%	1.507154%	658,350	829,462	1,845,071	3,332,883
CJ	Commercial Vacant Land (PIL for Ed)	769,000	0.297711%	0.375089%	0.834355%	1.507154%	2,289	2,884	6,416	11,589
CX	Commercial Vacant Land	295,192,108	0.297711%	0.375089%	0.834355%	1.507154%	878,818	1,107,232	2,462,950	4,449,000
XC	Commercial New Construction - Lower Tier and Education Only	0	0.425301%	0.000000%	0.981594%	1.406895%	0	0	0	0
XD	Commercial New Construction - Education Only	0	0.000000%	0.000000%	0.981594%	0.981594%	0	0	0	0
XH	Commercial New Construction Shared (PIL for Ed)	0	0.425301%	0.535841%	0.981594%	1.942736%	0	0	0	0
XJ	Commercial New Construction Vacant Land (PIL for Ed)	0	0.297711%	0.375089%	0.834355%	1.507154%	0	0	0	0
XK	Commercial New Construction Excess Land (PIL for Ed)	0	0.297711%	0.375089%	0.834355%	1.507154%	0	0	0	0
XL	Commercial New Construction - Upper Tier and Education Only	0	0.000000%	0.535841%	0.981594%	1.517435%	0	0	0	0
XT	Commercial New Construction	1,681,611,355	0.425301%	0.535841%	0.981594%	1.942736%	7,151,907	9,010,764	16,506,596	32,669,267
XU	Commercial New Construction Excess Land	55,815,732	0.297711%	0.375089%	0.834355%	1.507154%	166,169	209,359	465,701	841,229
XX	Commercial New Construction Vacant Land	0	0.297711%	0.375089%	0.834355%	1.507154%	0	0	0	0
DT	Office Building	3,782,593,285	0.425301%	0.535841%	0.981594%	1.942736%	16,087,401	20,268,687	37,129,709	73,485,797
DH	Office Building Shared (PIL for Ed)	22,329,800	0.425301%	0.535841%	0.981594%	1.942736%	94,969	119,652	219,188	433,809

Schedule A

The Corporation of the City of Mississauga
2019 Final Tax Rates and Levy

Class	Description	Returned Assessment for 2019	City Tax Rate (%)	Region Tax Rate (%)	Education Tax Rate (%)	Total Tax Rate (%)	City of Mississauga Levy	Region of Peel Levy	Education Levy	Total Levy
DU	Office Building Excess Land	47,609,222	0.297711%	0.375089%	0.834355%	1.507154%	141,738	178,577	397,230	717,545
DK	Office Building Excess Land (PIL for Ed)	4,017,725	0.297711%	0.375089%	0.834355%	1.507154%	11,961	15,070	33,522	60,553
YC	Office Building New Construction - Lower Tier and Education Only	0	0.425301%	0.000000%	0.981594%	1.406895%	0	0	0	0
YD	Office Building New Construction - Education Only	0	0.000000%	0.000000%	0.981594%	0.981594%	0	0	0	0
YH	Office Building New Construction Shared (PIL for Ed)	0	0.425301%	0.535841%	0.981594%	1.942736%	0	0	0	0
YK	Office Building New Construction Excess Land (PIL for Ed)	0	0.297711%	0.375089%	0.834355%	1.507154%	0	0	0	0
YL	Office Building New Construction - Upper Tier and Education Only	0	0.000000%	0.535841%	0.981594%	1.517435%	0	0	0	0
YT	Office Building New Construction	834,572,814	0.425301%	0.535841%	0.981594%	1.942736%	3,549,445	4,471,984	8,192,117	16,213,546
YU	Office Building New Construction Excess Land	17,470,593	0.297711%	0.375089%	0.834355%	1.507154%	52,012	65,530	145,767	263,309
ST	Shopping Centre	6,596,138,197	0.425301%	0.535841%	0.981594%	1.942736%	28,053,430	35,344,816	64,747,297	128,145,543
SU	Shopping Centre Excess Land	30,887,165	0.297711%	0.375089%	0.834355%	1.507154%	91,954	115,854	257,709	465,517
ZC	Shopping Centre New Construction - Lower Tier and Education Only	0	0.425301%	0.000000%	0.981594%	1.406895%	0	0	0	0
ZD	Shopping Centre New Construction - Education Only	0	0.000000%	0.000000%	0.981594%	0.981594%	0	0	0	0
ZH	Shopping Centre New Construction Shared (PIL for Ed)	0	0.425301%	0.535841%	0.981594%	1.942736%	0	0	0	0
ZK	Shopping Centre New Construction Excess Land (PIL for Ed)	0	0.297711%	0.375089%	0.834355%	1.507154%	0	0	0	0
ZL	Shopping Centre New Construction - Upper Tier and Education Only	0	0.000000%	0.535841%	0.981594%	1.517435%	0	0	0	0
ZT	Shopping Centre New Construction	363,583,964	0.425301%	0.535841%	0.981594%	1.942736%	1,546,326	1,948,232	3,568,918	7,063,476
ZU	Shopping Centre New Construction Excess Land	5,803,269	0.297711%	0.375089%	0.834355%	1.507154%	17,277	21,767	48,420	87,464
GT	Parking Lot	69,949,428	0.425301%	0.535841%	0.981594%	1.942736%	297,495	374,818	686,619	1,358,932
IT	Industrial	3,879,111,170	0.460970%	0.580781%	1.117296%	2.159047%	17,881,543	22,529,146	43,341,154	83,751,843
IH	Industrial Shared (PIL for Ed)	60,343,387	0.460970%	0.580781%	1.117296%	2.159047%	278,165	350,463	674,214	1,302,842
I1	Industrial Farm Awaiting Development I	91,657,750	0.085018%	0.107115%	0.048300%	0.240433%	77,926	98,179	44,271	220,376
I4	Industrial Farm Awaiting Development II	0	0.460970%	0.580781%	1.117296%	2.159047%	0	0	0	0
IU	Industrial Excess Land	45,699,914	0.322679%	0.406547%	0.949702%	1.678927%	147,464	185,792	434,013	767,269
IX	Industrial Vacant Land	391,590,028	0.322679%	0.406547%	0.949702%	1.678927%	1,263,579	1,591,997	3,718,937	6,574,513
II	Industrial - Water Intake System	0	0.460970%	0.580781%	1.117296%	2.159047%	0	0	0	0
IJ	Industrial Vacant Land (PIL for Ed)	6,062,788	0.322679%	0.406547%	0.949702%	1.678927%	19,563	24,648	57,578	101,789
IK	Industrial Excess Land (PIL for Ed)	69,994,938	0.322679%	0.406547%	0.949702%	1.678927%	225,859	284,562	664,743	1,175,164
JH	Industrial New Construction Shared (PIL for Ed)	0	0.460970%	0.580781%	1.030000%	2.071751%	0	0	0	0

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2019 Final Tax Rates and Levy

Class	Description	Returned Assessment for 2019	City Tax Rate (%)	Region Tax Rate (%)	Education Tax Rate (%)	Total Tax Rate (%)	City of Mississauga Levy	Region of Peel Levy	Education Levy	Total Levy
J1	Industrial New Construction - Water Intake System (PIL for Ed)	0	0.460970%	0.580781%	1.030000%	2.071751%	0	0	0	0
J2	Industrial New Construction Vacant Land (PIL for Ed)	0	0.322679%	0.406547%	0.875500%	1.604726%	0	0	0	0
J3	Industrial New Construction Excess Land (PIL for Ed)	0	0.322679%	0.406547%	0.875500%	1.604726%	0	0	0	0
J4	Industrial New Construction - Non-Generating Station (PIL for Ed)	0	0.460970%	0.580781%	1.030000%	2.071751%	0	0	0	0
J5	Industrial New Construction - Generating Station (PIL for Ed)	0	0.460970%	0.580781%	1.030000%	2.071751%	0	0	0	0
J6	Industrial New Construction	69,685,906	0.460970%	0.580781%	1.030000%	2.071751%	321,231	404,723	717,765	1,443,719
J7	Industrial New Construction Excess Land	0	0.322679%	0.406547%	0.875500%	1.604726%	0	0	0	0
J8	Industrial New Construction Vacant Land	0	0.322679%	0.406547%	0.875500%	1.604726%	0	0	0	0
L1	Large Industrial	1,069,954,456	0.460970%	0.580781%	1.117296%	2.159047%	4,932,170	6,214,094	11,954,558	23,100,822
L2	Large Industrial Shared (PIL for Ed)	0	0.460970%	0.580781%	1.117296%	2.159047%	0	0	0	0
L3	Large Industrial Vacant Land (PIL for Ed)	0	0.322679%	0.406547%	0.949702%	1.678927%	0	0	0	0
L4	Large Industrial Excess Land (PIL for Ed)	0	0.322679%	0.406547%	0.949702%	1.678927%	0	0	0	0
L5	Large Industrial Excess Land	72,437,422	0.322679%	0.406547%	0.949702%	1.678927%	233,740	294,492	687,939	1,216,171
L6	Large Industrial New Construction Shared (PIL for Ed)	0	0.460970%	0.580781%	1.030000%	2.071751%	0	0	0	0
L7	Large Industrial New Construction - Water Intake System (PIL for Ed)	0	0.460970%	0.580781%	1.030000%	2.071751%	0	0	0	0
L8	Large Industrial New Construction Excess Land (PIL for Ed)	0	0.322679%	0.406547%	0.875500%	1.604726%	0	0	0	0
L9	Large Industrial New Construction - Non-Generating Station (PIL for Ed)	0	0.460970%	0.580781%	1.030000%	2.071751%	0	0	0	0
L10	Large Industrial New Construction - Generating Station (PIL for Ed)	0	0.460970%	0.580781%	1.030000%	2.071751%	0	0	0	0
L11	Large Industrial New Construction	19,685,500	0.460970%	0.580781%	1.030000%	2.071751%	90,744	114,330	202,761	407,835
L12	Large Industrial New Construction Excess Land	0	0.322679%	0.406547%	0.875500%	1.604726%	0	0	0	0
L13	Large Industrial New Construction Vacant Land	0	0.322679%	0.406547%	0.875500%	1.604726%	0	0	0	0
P1	Pipeline	158,467,513	0.361544%	0.455513%	1.220338%	2.037396%	572,930	721,841	1,933,839	3,228,610
F1	Farm	5,027,484	0.070848%	0.089263%	0.040250%	0.200361%	3,562	4,488	2,024	10,074
T1	Managed Forests	808,500	0.070848%	0.089263%	0.040250%	0.200361%	573	722	325	1,620
		159,950,879,399					510,906,789	643,696,908	562,068,224	1,716,671,921