



MISSISSAUGA

THE CORPORATION OF THE CITY OF MISSISSAUGA

BY-LAW NUMBER 0102-2020

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 2020

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 2020 Budget and Business Plan by way of Resolution 0006-2020 on January 22, 2020;

AND WHEREAS the 2020 Net Operating Levy is estimated at \$537,539,908;

AND WHEREAS it is necessary to establish tax ratios for the taxation year 2020 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 1-2020, 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 2020 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 30-2020 on April 9, 2020 estimates of all sums required by The Regional Municipality of Peel during the year 2020 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 2020 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 2020, the tax ratio for property in:
 - a) the residential class is 1.000000;
 - b) the commercial class is 1.516977;
 - c) the industrial class is 1.615021;
 - d) the multi-residential class is 1.265604;
 - e) the new multi-residential class is 1.000000;
 - f) the pipeline class is 1.313120;
 - g) the farmland class is 0.250000; and
 - h) the managed forest class is 0.250000.
2. For the year 2020, 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 under the Assessment Act, 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 6th day of May, 2020.

Signed by: Bonnie Crombie, Mayor and Diana Rusnov, City Clerk

**The Corporation of the City of Mississauga
2020 Final Tax Rates and Levy**

Classes	Description	Returned Assessment for 2020	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	124,151,765,965	0.281356%	0.351606%	0.153000%	0.785962%	349,308,527	436,525,382	189,952,202	975,786,111
RH	Residential Shared (PIL for Ed)	1,640,500	0.281356%	0.351606%	0.153000%	0.785962%	4,616	5,768	2,510	12,894
R1	Res Farm Awaiting Development I	0	0.084407%	0.105482%	0.045900%	0.235789%	0	0	0	0
R4	Res Farm Awaiting Development II	0	0.281356%	0.351606%	0.153000%	0.785962%	0	0	0	0
RD	Residential - Education Only	3,627,000	0.000000%	0.000000%	0.153000%	0.153000%	0	0	5,549	5,549
MT	Multi-Residential	7,010,805,038	0.356085%	0.444994%	0.153000%	0.954080%	24,964,451	31,197,682	10,726,532	66,888,665
M1	MR Farm Awaiting Development I	37,323,800	0.084407%	0.105482%	0.045900%	0.235789%	31,504	39,370	17,132	88,006
M4	MR Farm Awaiting Development II	0	0.356085%	0.444994%	0.153000%	0.954080%	0	0	0	0
NT	New Multi-Residential	0	0.281356%	0.351606%	0.153000%	0.785962%	0	0	0	0
CT	Commercial	17,221,342,920	0.426811%	0.533379%	0.944727%	1.904916%	73,502,531	91,854,959	162,694,676	328,052,166
CH	Commercial Shared (PIL for Ed)	21,629,500	0.426811%	0.533379%	0.944727%	1.904916%	92,317	115,367	204,340	412,024
CM	Commercial Taxable (No Ed)	43,027,600	0.426811%	0.533379%	0.000000%	0.960189%	183,646	229,500	0	413,146
CK	Commercial Excess Land (PIL for Ed)	3,668,900	0.362789%	0.453372%	0.944727%	1.760888%	13,310	16,634	34,661	64,605
C1	Commercial Farm Awaiting Development I	115,224,500	0.084407%	0.105482%	0.045900%	0.235789%	97,257	121,541	52,888	271,686
C4	Commercial Farm Awaiting Development II	0	0.426811%	0.533379%	0.944727%	1.904916%	0	0	0	0
C7	Commercial Small Scale On0Farm Business	0	0.106703%	0.133345%	0.245000%	0.485047%	0	0	0	0
CU	Commercial Excess Land	230,808,663	0.362789%	0.453372%	0.944727%	1.760888%	837,349	1,046,421	2,180,512	4,064,282
CJ	Commercial Vacant Land (PIL for Ed)	783,000	0.362789%	0.453372%	0.944727%	1.760888%	2,841	3,550	7,397	13,788
CX	Commercial Vacant Land	297,054,874	0.362789%	0.453372%	0.944727%	1.760888%	1,077,683	1,346,763	2,806,358	5,230,804
XC	Commercial New Construction - Lower Tier and Education Only	0	0.426811%	0.000000%	0.944727%	1.371538%	0	0	0	0
XD	Commercial New Construction - Education Only	0	0.000000%	0.000000%	0.944727%	0.944727%	0	0	0	0
XH	Commercial New Construction Shared (PIL for Ed)	0	0.426811%	0.533379%	0.944727%	1.904916%	0	0	0	0
XJ	Commercial New Construction Vacant Land (PIL for Ed)	0	0.362789%	0.453372%	0.944727%	1.760888%	0	0	0	0
XK	Commercial New Construction Excess Land (PIL for Ed)	0	0.362789%	0.453372%	0.944727%	1.760888%	0	0	0	0
XL	Commercial New Construction - Upper Tier and Education Only	0	0.000000%	0.533379%	0.944727%	1.478106%	0	0	0	0
XT	Commercial New Construction	1,898,588,930	0.426811%	0.533379%	0.944727%	1.904916%	8,103,380	10,126,667	17,936,482	36,166,529
XU	Commercial New Construction Excess Land	54,766,400	0.362789%	0.453372%	0.944727%	1.760888%	198,687	248,295	517,393	964,375
XX	Commercial New Construction Vacant Land	0	0.362789%	0.453372%	0.944727%	1.760888%	0	0	0	0
DT	Office Building	3,775,287,011	0.426811%	0.533379%	0.944727%	1.904916%	16,113,328	20,136,573	35,666,156	71,916,057

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DH	Office Building Shared (PIL for Ed)	23,904,400	0.426811%	0.533379%	0.944727%	1.904916%	102,027	127,501	225,831	455,359
DU	Office Building Excess Land	47,737,662	0.362789%	0.453372%	0.944727%	1.760888%	173,187	216,429	450,991	840,607
DK	Office Building Excess Land (PIL for Ed)	4,322,300	0.362789%	0.453372%	0.944727%	1.760888%	15,681	19,596	40,834	76,111
YC	Office Building New Construction - Lower Tier and Education Only	0	0.426811%	0.000000%	0.944727%	1.371538%	0	0	0	0
YD	Office Building New Construction - Education Only	0	0.000000%	0.000000%	0.944727%	0.944727%	0	0	0	0
YH	Office Building New Construction Shared (PIL for Ed)	0	0.426811%	0.533379%	0.944727%	1.904916%	0	0	0	0
YK	Office Building New Construction Excess Land (PIL for Ed)	0	0.362789%	0.453372%	0.944727%	1.760888%	0	0	0	0
YL	Office Building New Construction - Upper Tier and Education Only	0	0.000000%	0.533379%	0.944727%	1.478106%	0	0	0	0
YT	Office Building New Construction	872,810,508	0.426811%	0.533379%	0.944727%	1.904916%	3,725,248	4,655,385	8,245,677	16,626,310
YU	Office Building New Construction Excess Land	15,015,600	0.362789%	0.453372%	0.944727%	1.760888%	54,475	68,076	141,856	264,407
ST	Shopping Centre	6,880,605,291	0.426811%	0.533379%	0.944727%	1.904916%	29,367,158	36,699,677	65,002,936	131,069,771
SU	Shopping Centre Excess Land	26,623,231	0.362789%	0.453372%	0.944727%	1.760888%	96,586	120,702	251,517	468,805
ZC	Shopping Centre New Construction - Lower Tier and Education Only	0	0.426811%	0.000000%	0.944727%	1.371538%	0	0	0	0
ZD	Shopping Centre New Construction - Education Only	0	0.000000%	0.000000%	0.944727%	0.944727%	0	0	0	0
ZH	Shopping Centre New Construction Shared (PIL for Ed)	0	0.426811%	0.533379%	0.944727%	1.904916%	0	0	0	0
ZK	Shopping Centre New Construction Excess Land (PIL for Ed)	0	0.362789%	0.453372%	0.944727%	1.760888%	0	0	0	0
ZL	Shopping Centre New Construction - Upper Tier and Education Only	0	0.000000%	0.533379%	0.944727%	1.478106%	0	0	0	0
ZT	Shopping Centre New Construction	460,795,262	0.426811%	0.533379%	0.944727%	1.904916%	1,966,723	2,457,783	4,353,257	8,777,763
ZU	Shopping Centre New Construction Excess Land	5,389,100	0.362789%	0.453372%	0.944727%	1.760888%	19,551	24,433	50,912	94,896
GT	Parking Lot	121,022,500	0.426811%	0.533379%	0.944727%	1.904916%	516,537	645,508	1,143,332	2,305,377
IT	Industrial	4,053,244,682	0.454396%	0.567851%	1.066032%	2.088279%	18,417,780	23,016,410	43,208,885	84,643,075
IH	Industrial Shared (PIL for Ed)	62,102,962	0.454396%	0.567851%	1.066032%	2.088279%	282,193	352,653	662,037	1,296,883
I1	Industrial Farm Awaiting Development I	81,126,000	0.084407%	0.105482%	0.045900%	0.235789%	68,476	85,573	37,237	191,286
I4	Industrial Farm Awaiting Development II	0	0.454396%	0.567851%	1.066032%	2.088279%	0	0	0	0
I7	Industrial Small Scale On-Farm Business	0	0.113599%	0.141963%	0.245000%	0.500562%	0	0	0	0
IU	Industrial Excess Land	47,496,050	0.386237%	0.482674%	1.066032%	1.934942%	183,447	229,251	506,323	919,021
IX	Industrial Vacant Land	377,909,300	0.386237%	0.482674%	1.066032%	1.934942%	1,459,624	1,824,069	4,028,634	7,312,327
II	Industrial - Water Intake System	0	0.454396%	0.567851%	1.066032%	2.088279%	0	0	0	0
IJ	Industrial Vacant Land (PIL for Ed)	2,537,000	0.386237%	0.482674%	1.066032%	1.934942%	9,799	12,245	27,045	49,089

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Classes	Description	Returned Assessment for 2020	City Tax Rate (%)	Region Tax Rate (%)	Education Tax Rate (%)	Total Tax Rate (%)	City of Mississauga Levy	Region of Peel Levy	Education Levy	Total Levy
IK	Industrial Excess Land (PIL for Ed)	74,364,438	0.386237%	0.482674%	1.066032%	1.934942%	287,223	358,938	792,749	1,438,910
JH	Industrial New Construction Shared (PIL for Ed)	0	0.454396%	0.567851%	0.980000%	2.002247%	0	0	0	0
JI	Industrial New Construction - Water Intake System (PIL for Ed)	0	0.454396%	0.567851%	0.980000%	2.002247%	0	0	0	0
JJ	Industrial New Construction Vacant Land (PIL for Ed)	0	0.386237%	0.482674%	0.980000%	1.848910%	0	0	0	0
JK	Industrial New Construction Excess Land (PIL for Ed)	0	0.386237%	0.482674%	0.980000%	1.848910%	0	0	0	0
JN	Industrial New Construction - Non-Generating Station (PIL for Ed)	0	0.454396%	0.567851%	0.980000%	2.002247%	0	0	0	0
JS	Industrial New Construction - Generating Station (PIL for Ed)	0	0.454396%	0.567851%	0.980000%	2.002247%	0	0	0	0
JT	Industrial New Construction	88,738,900	0.454396%	0.567851%	0.980000%	2.002247%	403,226	503,905	869,641	1,776,772
JU	Industrial New Construction Excess Land	0	0.386237%	0.482674%	0.980000%	1.848910%	0	0	0	0
JX	Industrial New Construction Vacant Land	0	0.386237%	0.482674%	0.980000%	1.848910%	0	0	0	0
LT	Large Industrial	1,084,254,900	0.454396%	0.567851%	1.066032%	2.088279%	4,926,810	6,156,958	11,558,504	22,642,272
LH	Large Industrial Shared (PIL for Ed)	0	0.454396%	0.567851%	1.066032%	2.088279%	0	0	0	0
LJ	Large Industrial Vacant Land (PIL for Ed)	0	0.386237%	0.482674%	1.066032%	1.934942%	0	0	0	0
LK	Large Industrial Excess Land (PIL for Ed)	0	0.386237%	0.482674%	1.066032%	1.934942%	0	0	0	0
LU	Large Industrial Excess Land	61,719,600	0.386237%	0.482674%	1.066032%	1.934942%	238,384	297,904	657,951	1,194,239
KH	Large Industrial New Construction Shared (PIL for Ed)	0	0.454396%	0.567851%	0.980000%	2.002247%	0	0	0	0
KI	Large Industrial New Construction - Water Intake System (PIL for Ed)	0	0.454396%	0.567851%	0.980000%	2.002247%	0	0	0	0
KK	Large Industrial New Construction Excess Land (PIL for Ed)	0	0.386237%	0.482674%	0.980000%	1.848910%	0	0	0	0
KN	Large Industrial New Construction - Non-Generating Station (PIL for Ed)	0	0.454396%	0.567851%	0.980000%	2.002247%	0	0	0	0
KS	Large Industrial New Construction - Generating Station (PIL for Ed)	0	0.454396%	0.567851%	0.980000%	2.002247%	0	0	0	0
KT	Large Industrial New Construction	19,727,000	0.454396%	0.567851%	0.980000%	2.002247%	89,639	112,020	193,325	394,984
KU	Large Industrial New Construction Excess Land	0	0.386237%	0.482674%	0.980000%	1.848910%	0	0	0	0
KX	Large Industrial New Construction Vacant Land	0	0.386237%	0.482674%	0.980000%	1.848910%	0	0	0	0
PT	Pipeline	162,278,000	0.369454%	0.461701%	1.189049%	2.020204%	599,543	749,239	1,929,565	3,278,347
FT	Farm	6,527,500	0.070339%	0.087902%	0.038250%	0.196491%	4,591	5,738	2,497	12,826
TT	Managed Forests	815,100	0.070339%	0.087902%	0.038250%	0.196491%	573	716	312	1,601
		169,448,411,887					537,539,908	671,755,181	567,186,636	1,776,481,725