



**THE CORPORATION OF THE CITY OF MISSISSAUGA
BY-LAW 68-17**

(amended by 168-17)

**Tax Ratios and Levies for Residential,
Commercial, Industrial, Multi-Residential,
Pipeline, Farmland, Managed Forest Taxes
and Public Hospitals, Universities and
Colleges for the Year 2017**

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 2017 Budget and Business Plan by way of Resolutions 0052-2016 and 0053-2016 on December 14, 2016

AND WHEREAS the 2017 Net Operating Levy is estimated at \$461,501,346;

AND WHEREAS it is necessary to establish tax ratios for the taxation year 2017 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 3-2017, 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 2017 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 21-2017 on April 13, 2017 estimates of all sums required by The Regional Municipality of Peel during the year 2017 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 132/17, prescribes the education tax rates for 2017 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 2017, the tax ratio for property in:
 - a) the residential class is 1.000000;
 - b) the commercial class is 1.451732;
 - c) the industrial class is 1.593432;
 - d) the multi-residential class is 1.588830;
 - e) the new multi-residential class is 1.000000;
 - f) the pipeline class is 1.194810;
 - g) the farmland class is 0.250000; and
 - h) the managed forest class is 0.250000.
2. For the year 2017, 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.
 - (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.
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 24th day of May, 2017.

Signed by Bonnie Crombie, Mayor and Crystal Greer, City Clerk

Schedule A

The Corporation of the City of Mississauga
2017 Final Tax Rates and Levy

Class	Description	Returned Assessment for 2017	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	102,493,315,842	0.291654%	0.378718%	0.179000%	0.849372%	298,925,643	388,160,183	183,463,035	870,548,861
RH	Residential Shared (PIL for Ed)	3,244,000	0.291654%	0.378718%	0.179000%	0.849372%	9,461	12,286	5,807	27,554
R1	Res Farm Awaiting Development I	0	0.087496%	0.113615%	0.053700%	0.254811%	0	0	0	0
R4	Res Farm Awaiting Development II	0	0.291654%	0.378718%	0.179000%	0.849372%	0	0	0	0
RD	Residential - Education Only	8,333,750	0.000000%	0.000000%	0.179000%	0.179000%	0	0	14,917	14,917
MT	Multi-Residential	4,829,532,550	0.463388%	0.601718%	0.179000%	1.244106%	22,379,488	29,060,158	8,644,863	60,084,509
M1	MR Farm Awaiting Development I	30,566,975	0.087496%	0.113615%	0.053700%	0.254811%	26,745	34,729	16,414	77,888
M4	MR Farm Awaiting Development II	0	0.463388%	0.601718%	0.179000%	1.244106%	0	0	0	0
NT	New Multi-Residential	0	0.291654%	0.378718%	0.179000%	0.849372%	0	0	0	0
CT	Commercial	15,205,157,207	0.423403%	0.549796%	1.042947%	2.016146%	64,379,113	83,597,407	158,581,731	306,558,251
CH	Commercial Shared (PIL for Ed)	17,558,425	0.423403%	0.549796%	1.042947%	2.016146%	74,343	96,536	183,125	354,004
CM	Commercial Taxable (No Ed)	38,114,575	0.423403%	0.549796%	0.000000%	0.973199%	161,378	209,553	0	370,931
CK	Commercial Excess Land (PIL for Ed)	1,187,050	0.296382%	0.384857%	0.730063%	1.411302%	3,518	4,568	8,666	16,752
C1	Commercial Farm Awaiting Development I	143,253,975	0.087496%	0.113615%	0.053700%	0.254811%	125,342	162,758	76,927	365,027
C4	Commercial Farm Awaiting Development II	0	0.423403%	0.549796%	1.042947%	2.016146%	0	0	0	0
CU	Commercial Excess Land	185,920,369	0.296382%	0.384857%	0.730063%	1.411302%	551,035	715,528	1,357,336	2,623,899
CJ	Commercial Vacant Land (PIL for Ed)	741,000	0.296382%	0.384857%	0.730063%	1.411302%	2,196	2,852	5,410	10,458
CX	Commercial Vacant Land	270,998,798	0.296382%	0.384857%	0.730063%	1.411302%	803,192	1,042,959	1,978,462	3,824,613
XC	Commercial New Construction - Lower Tier and Education Only	0	0.423403%	0.000000%	1.042947%	1.466350%	0	0	0	0
XD	Commercial New Construction - Education Only	0	0.000000%	0.000000%	1.042947%	1.042947%	0	0	0	0
XH	Commercial New Construction Shared (PIL for Ed)	0	0.423403%	0.549796%	1.042947%	2.016146%	0	0	0	0
XJ	Commercial New Construction Vacant Land (PIL for Ed)	0	0.296382%	0.384857%	0.730063%	1.411302%	0	0	0	0
XK	Commercial New Construction Excess Land (PIL for Ed)	0	0.296382%	0.384857%	0.730063%	1.411302%	0	0	0	0

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XL	Commercial New Construction - Upper Tier and Education Only	0	0.000000%	0.549796%	1.042947%	1.592743%	0	0	0	0
XT	Commercial New Construction	1,193,239,969	0.423403%	0.549796%	1.042947%	2.016146%	5,052,215	6,560,390	12,444,860	24,057,465
XU	Commercial New Construction Excess Land	37,575,490	0.296382%	0.384857%	0.730063%	1.411302%	111,367	144,612	274,325	530,304
XX	Commercial New Construction Vacant Land	0	0.296382%	0.384857%	0.730063%	1.411302%	0	0	0	0
DT	Office Building	3,583,188,161	0.423403%	0.549796%	1.042947%	2.016146%	15,171,331	19,700,239	37,370,753	72,242,323
DH	Office Building Shared (PIL for Ed)	19,180,600	0.423403%	0.549796%	1.042947%	2.016146%	81,211	105,454	200,043	386,708
DU	Office Building Excess Land	27,301,829	0.296382%	0.384857%	0.730063%	1.411302%	80,918	105,073	199,321	385,312
DK	Office Building Excess Land (PIL for Ed)	3,408,575	0.296382%	0.384857%	0.730063%	1.411302%	10,102	13,118	24,885	48,105
YC	Office Building New Construction - Lower Tier and Education Only	0	0.423403%	0.000000%	1.042947%	1.466350%	0	0	0	0
YD	Office Building New Construction - Education Only	0	0.000000%	0.000000%	1.042947%	1.042947%	0	0	0	0
YH	Office Building New Construction Shared (PIL for Ed)	0	0.423403%	0.549796%	1.042947%	2.016146%	0	0	0	0
YK	Office Building New Construction Excess Land (PIL for Ed)	0	0.296382%	0.384857%	0.730063%	1.411302%	0	0	0	0
YL	Office Building New Construction - Upper Tier and Education Only	0	0.000000%	0.549796%	1.042947%	1.592743%	0	0	0	0
YT	Office Building New Construction	714,653,998	0.423403%	0.549796%	1.042947%	2.016146%	3,025,867	3,929,142	7,453,462	14,408,471
YU	Office Building New Construction Excess Land	19,102,879	0.296382%	0.384857%	0.730063%	1.411302%	56,618	73,519	139,463	269,600
ST	Shopping Centre	5,982,360,759	0.423403%	0.549796%	1.042947%	2.016146%	25,329,503	32,890,804	62,392,852	120,613,159
SU	Shopping Centre Excess Land	30,106,243	0.296382%	0.384857%	0.730063%	1.411302%	89,230	115,866	219,795	424,891
ZC	Shopping Centre New Construction - Lower Tier and Education Only	0	0.423403%	0.000000%	1.042947%	1.466350%	0	0	0	0
ZD	Shopping Centre New Construction - Education Only	0	0.000000%	0.000000%	1.042947%	1.042947%	0	0	0	0
ZH	Shopping Centre New Construction Shared (PIL for Ed)	0	0.423403%	0.549796%	1.042947%	2.016146%	0	0	0	0
ZK	Shopping Centre New Construction Excess Land (PIL for Ed)	0	0.296382%	0.384857%	0.730063%	1.411302%	0	0	0	0

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ZL	Shopping Centre New Construction - Upper Tier and Education Only	0	0.000000%	0.549796%	1.042947%	1.592743%	0	0	0	0
ZT	Shopping Centre New Construction	264,409,819	0.423403%	0.549796%	1.042947%	2.016146%	1,119,519	1,453,716	2,757,654	5,330,889
ZU	Shopping Centre New Construction Excess Land	8,414,742	0.296382%	0.384857%	0.730063%	1.411302%	24,940	32,385	61,433	118,758
GT	Parking Lot	40,226,000	0.423403%	0.549796%	1.042947%	2.016146%	170,318	221,161	419,536	811,015
IT	Industrial	3,604,894,164	0.464730%	0.603461%	1.231495%	2.299686%	16,753,042	21,754,119	44,394,091	82,901,252
IH	Industrial Shared (PIL for Ed)	57,400,675	0.464730%	0.603461%	1.231495%	2.299686%	266,758	346,391	706,886	1,320,035
I1	Industrial Farm Awaiting Development I	83,768,125	0.087496%	0.113615%	0.053700%	0.254811%	73,294	95,173	44,983	213,450
I4	Industrial Farm Awaiting Development II	0	0.464730%	0.603461%	1.231495%	2.299686%	0	0	0	0
IU	Industrial Excess Land	48,753,767	0.325311%	0.422422%	0.862047%	1.609780%	158,602	205,947	420,280	784,829
IX	Industrial Vacant Land	388,990,962	0.325311%	0.422422%	0.862047%	1.609780%	1,265,432	1,643,185	3,353,283	6,261,900
II	Industrial - Water Intake System	0	0.464730%	0.603461%	1.231495%	2.299686%	0	0	0	0
IJ	Industrial Vacant Land (PIL for Ed)	4,599,750	0.325311%	0.422422%	0.862047%	1.609780%	14,964	19,430	39,652	74,046
IK	Industrial Excess Land (PIL for Ed)	57,799,425	0.325311%	0.422422%	0.862047%	1.609780%	188,028	244,158	498,258	930,444
IJH	Industrial New Construction Shared (PIL for Ed)	0	0.464730%	0.603461%	1.140000%	2.208191%	0	0	0	0
IJI	Industrial New Construction - Water Intake System (PIL for Ed)	0	0.464730%	0.603461%	1.140000%	2.208191%	0	0	0	0
IJJ	Industrial New Construction Vacant Land (PIL for Ed)	0	0.325311%	0.422422%	0.798000%	1.545733%	0	0	0	0
IJK	Industrial New Construction Excess Land (PIL for Ed)	0	0.325311%	0.422422%	0.798000%	1.545733%	0	0	0	0
IJN	Industrial New Construction - Non-Generating Station (PIL for Ed)	0	0.464730%	0.603461%	1.140000%	2.208191%	0	0	0	0
IJS	Industrial New Construction - Generating Station (PIL for Ed)	0	0.464730%	0.603461%	1.140000%	2.208191%	0	0	0	0
IJT	Industrial New Construction	37,651,898	0.464730%	0.603461%	1.140000%	2.208191%	174,980	227,214	429,232	831,426
IJU	Industrial New Construction Excess Land	0	0.325311%	0.422422%	0.798000%	1.545733%	0	0	0	0
IJX	Industrial New Construction Vacant Land	0	0.325311%	0.422422%	0.798000%	1.545733%	0	0	0	0

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Class	Description	Returned Assessment for 2017	City Tax Rate (%)	Region Tax Rate (%)	Education Tax Rate (%)	Total Tax Rate (%)	City of Mississauga Levy	Region of Peel Levy	Education Levy	Total Levy
LT	Large Industrial	1,082,242,454	0.464730%	0.603461%	1.231495%	2.299686%	5,029,511	6,530,908	13,327,762	24,888,181
LH	Large Industrial Shared (PIL for Ed)	0	0.464730%	0.603461%	1.231495%	2.299686%	0	0	0	0
LJ	Large Industrial Vacant Land (PIL for Ed)	0	0.325311%	0.422422%	0.862047%	1.609780%	0	0	0	0
	Large Industrial Excess Land (PIL for Ed)	0	0.325311%	0.422422%	0.862047%	1.609780%	0	0	0	0
LU	Large Industrial Excess Land	63,554,464	0.325311%	0.422422%	0.862047%	1.609780%	206,750	268,468	547,869	1,023,087
KH	Large Industrial New Construction Shared (PIL for Ed)	0	0.464730%	0.603461%	1.140000%	2.208191%	0	0	0	0
KI	Large Industrial New Construction - Water Intake System (PIL for Ed)	0	0.464730%	0.603461%	1.140000%	2.208191%	0	0	0	0
KK	Large Industrial New Construction Excess Land (PIL for Ed)	0	0.325311%	0.422422%	0.798000%	1.545733%	0	0	0	0
KN	Large Industrial New Construction - Non-Generating Station (PIL for Ed)	0	0.464730%	0.603461%	1.140000%	2.208191%	0	0	0	0
KS	Large Industrial New Construction - Generating Station (PIL for Ed)	0	0.464730%	0.603461%	1.140000%	2.208191%	0	0	0	0
KT	Large Industrial New Construction	19,624,500	0.464730%	0.603461%	1.140000%	2.208191%	91,201	118,426	223,719	433,346
KU	Large Industrial New Construction Excess Land	0	0.325311%	0.422422%	0.798000%	1.545733%	0	0	0	0
KX	Large Industrial New Construction Vacant Land	0	0.325311%	0.422422%	0.798000%	1.545733%	0	0	0	0
PT	Pipeline	145,830,750	0.348471%	0.452496%	1.288127%	2.089094%	508,178	659,878	1,878,485	3,046,541
FT	Farm	7,678,825	0.072913%	0.094679%	0.044750%	0.212342%	5,599	7,270	3,436	16,305
TT	Managed Forests	570,500	0.072913%	0.094679%	0.044750%	0.212342%	416	540	255	1,211
		0					462,501,346	600,566,103	544,163,266	1,607,230,715