



**THE CORPORATION OF THE CITY OF MISSISSAUGA
BY-LAW 87-18**

**Tax Ratios and Levies for 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 2018**

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 0033-2017, 0034-2017 and 0035-2017 on November 22, 2017;

AND WHEREAS the 2018 Net Operating Levy is estimated at \$485,183,679;

AND WHEREAS it is necessary to establish tax ratios for the taxation year 2018 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 2-2018, 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 2018 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 21-2018 on April 12, 2018 estimates of all sums required by The Regional Municipality of Peel during the year 2018 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 26/18, prescribes the education tax rates for 2018 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 2018, the tax ratio for property in:
 - a) the residential class is 1.000000;
 - b) the commercial class is 1.477202;
 - c) the industrial class is 1.610758;
 - d) the multi-residential class is 1.450961;
 - e) the new multi-residential class is 1.000000;
 - f) the pipeline class is 1.236482;
 - g) the farmland class is 0.250000; and
 - h) the managed forest class is 0.250000.
2. For the year 2018, 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.
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 9TH day of May, 2018.
Signed by: Bonnie Crombie, Mayor and Diana Rusnov, City Clerk

**The Corporation of the City of Mississauga
2018 Final Tax Rates and Levy**

Class	Description	Returned Assessment for 2018	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	109,520,788,427	0.286885%	0.366591%	0.170000%	0.823476%	314,198,211	401,493,678	186,185,340	901,877,229
RH	Residential Shared (PIL for Ed)	2,138,500	0.286885%	0.366591%	0.170000%	0.823476%	6,135	7,840	3,635	17,610
R1	Res Farm Awaiting Development I	0	0.086065%	0.109977%	0.051000%	0.247042%	0	0	0	0
R4	Res Farm Awaiting Development II	0	0.286885%	0.366591%	0.170000%	0.823476%	0	0	0	0
RD	Residential - Education Only	9,361,500	0.000000%	0.000000%	0.170000%	0.170000%	0	0	15,915	15,915
MT	Multi-Residential	5,551,608,200	0.416258%	0.531910%	0.170000%	1.118168%	23,109,029	29,529,541	9,437,734	62,076,304
M1	MR Farm Awaiting Development I	32,819,250	0.086065%	0.109977%	0.051000%	0.247042%	28,246	36,094	16,738	81,078
M4	MR Farm Awaiting Development II	0	0.416258%	0.531910%	0.170000%	1.118168%	0	0	0	0
NT	New Multi-Residential	0	0.286885%	0.366591%	0.170000%	0.823476%	0	0	0	0
CT	Commercial	15,827,870,321	0.423786%	0.541529%	1.018727%	1.984042%	67,076,364	85,712,571	161,242,788	314,031,723
CH	Commercial Shared (PIL for Ed)	17,405,989	0.423786%	0.541529%	1.018727%	1.984042%	73,764	94,259	177,320	345,343
CM	Commercial Taxable (No Ed)	39,577,450	0.423786%	0.541529%	0.000000%	0.965315%	167,724	214,324	0	382,048
CK	Commercial Excess Land (PIL for Ed)	3,292,339	0.296650%	0.379071%	0.713109%	1.388830%	9,767	12,480	23,478	45,725
C1	Commercial Farm Awaiting Development I	151,819,176	0.086065%	0.109977%	0.051000%	0.247042%	130,664	166,967	77,428	375,059
C4	Commercial Farm Awaiting Development II	0	0.423786%	0.541529%	1.018727%	1.984042%	0	0	0	0
CU	Commercial Excess Land	205,744,973	0.296650%	0.379071%	0.713109%	1.388830%	610,343	779,919	1,467,186	2,857,448
CJ	Commercial Vacant Land (PIL for Ed)	755,000	0.296650%	0.379071%	0.713109%	1.388830%	2,240	2,862	5,384	10,486
CX	Commercial Vacant Land	297,474,519	0.296650%	0.379071%	0.713109%	1.388830%	882,460	1,127,638	2,121,317	4,131,415
XC	Commercial New Construction - Lower Tier and Education Only	0	0.423786%	0.000000%	1.018727%	1.442513%	0	0	0	0
XD	Commercial New Construction - Education Only	0	0.000000%	0.000000%	1.018727%	1.018727%	0	0	0	0
XH	Commercial New Construction Shared (PIL for Ed)	0	0.423786%	0.541529%	1.018727%	1.984042%	0	0	0	0
XJ	Commercial New Construction Vacant Land (PIL for Ed)	0	0.296650%	0.379071%	0.713109%	1.388830%	0	0	0	0
XK	Commercial New Construction Excess Land (PIL for Ed)	0	0.296650%	0.379071%	0.713109%	1.388830%	0	0	0	0
XL	Commercial New Construction - Upper Tier and Education Only	0	0.000000%	0.541529%	1.018727%	1.560256%	0	0	0	0
XT	Commercial New Construction	1,422,555,307	0.423786%	0.541529%	1.018727%	1.984042%	6,028,596	7,703,555	14,491,955	28,224,106
XU	Commercial New Construction Excess Land	46,825,162	0.296650%	0.379071%	0.713109%	1.388830%	138,907	177,500	333,914	650,321
XX	Commercial New Construction Vacant Land	0	0.296650%	0.379071%	0.713109%	1.388830%	0	0	0	0
DT	Office Building	3,712,990,672	0.423786%	0.541529%	1.018727%	1.984042%	15,735,150	20,106,936	37,825,238	73,667,324
DH	Office Building Shared (PIL for Ed)	20,755,200	0.423786%	0.541529%	1.018727%	1.984042%	87,958	112,396	211,439	411,793
DU	Office Building Excess Land	31,867,663	0.296650%	0.379071%	0.713109%	1.388830%	94,536	120,801	227,251	442,588

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DK	Office Building Excess Land (PIL for Ed)	3,713,150	0.296650%	0.379071%	0.713109%	1.388830%	11,015	14,075	26,479	51,569
YC	Office Building New Construction - Lower Tier and Education Only	0	0.423786%	0.000000%	1.018727%	1.442513%	0	0	0	0
YD	Office Building New Construction - Education Only	0	0.000000%	0.000000%	1.018727%	1.018727%	0	0	0	0
YH	Office Building New Construction Shared (PIL for Ed)	0	0.423786%	0.541529%	1.018727%	1.984042%	0	0	0	0
YK	Office Building New Construction Excess Land (PIL for Ed)	0	0.296650%	0.379071%	0.713109%	1.388830%	0	0	0	0
YL	Office Building New Construction - Upper Tier and Education Only	0	0.000000%	0.541529%	1.018727%	1.560256%	0	0	0	0
YT	Office Building New Construction	747,482,006	0.423786%	0.541529%	1.018727%	1.984042%	3,167,727	4,047,835	7,614,801	14,830,363
YU	Office Building New Construction Excess Land	17,085,685	0.296650%	0.379071%	0.713109%	1.388830%	50,685	64,767	121,840	237,292
ST	Shopping Centre	6,271,390,254	0.423786%	0.541529%	1.018727%	1.984042%	26,577,300	33,961,422	63,888,346	124,427,068
SU	Shopping Centre Excess Land	32,113,979	0.296650%	0.379071%	0.713109%	1.388830%	95,266	121,735	229,008	446,009
ZC	Shopping Centre New Construction - Lower Tier and Education Only	0	0.423786%	0.000000%	1.018727%	1.442513%	0	0	0	0
ZD	Shopping Centre New Construction - Education Only	0	0.000000%	0.000000%	1.018727%	1.018727%	0	0	0	0
ZH	Shopping Centre New Construction Shared (PIL for Ed)	0	0.423786%	0.541529%	1.018727%	1.984042%	0	0	0	0
ZK	Shopping Centre New Construction Excess Land (PIL for Ed)	0	0.296650%	0.379071%	0.713109%	1.388830%	0	0	0	0
ZL	Shopping Centre New Construction - Upper Tier and Education Only	0	0.000000%	0.541529%	1.018727%	1.560256%	0	0	0	0
ZT	Shopping Centre New Construction	348,106,026	0.423786%	0.541529%	1.018727%	1.984042%	1,475,226	1,885,096	3,546,250	6,906,572
ZU	Shopping Centre New Construction Excess Land	4,578,135	0.296650%	0.379071%	0.713109%	1.388830%	13,581	17,354	32,647	63,582
GT	Parking Lot	58,003,373	0.423786%	0.541529%	1.018727%	1.984042%	245,810	314,105	590,896	1,150,811
IT	Industrial	3,738,990,015	0.462102%	0.590490%	1.171562%	2.224154%	17,277,931	22,078,357	43,804,586	83,160,874
IH	Industrial Shared (PIL for Ed)	57,555,334	0.462102%	0.590490%	1.171562%	2.224154%	265,964	339,858	674,296	1,280,118
I1	Industrial Farm Awaiting Development I	85,579,500	0.086065%	0.109977%	0.051000%	0.247042%	73,654	94,118	43,646	211,418
I4	Industrial Farm Awaiting Development II	0	0.462102%	0.590490%	1.171562%	2.224154%	0	0	0	0
IU	Industrial Excess Land	47,797,359	0.323471%	0.413343%	0.820093%	1.556907%	154,611	197,567	391,983	744,161
IX	Industrial Vacant Land	405,853,581	0.323471%	0.413343%	0.820093%	1.556907%	1,312,819	1,677,567	3,328,378	6,318,764
II	Industrial - Water Intake System	0	0.462102%	0.590490%	1.171562%	2.224154%	0	0	0	0
IJ	Industrial Vacant Land (PIL for Ed)	5,764,577	0.323471%	0.413343%	0.820093%	1.556907%	18,647	23,827	47,275	89,749
IK	Industrial Excess Land (PIL for Ed)	64,056,724	0.323471%	0.413343%	0.820093%	1.556907%	207,205	264,774	525,325	997,304
IJH	Industrial New Construction Shared (PIL for Ed)	0	0.462102%	0.590490%	1.090000%	2.142592%	0	0	0	0

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JL	Industrial New Construction - Water Intake System (PIL for Ed)	0	0.462102%	0.590490%	1.090000%	2.142592%	0	0	0	0
JJ	Industrial New Construction Vacant Land (PIL for Ed)	0	0.323471%	0.413343%	0.763000%	1.499814%	0	0	0	0
JK	Industrial New Construction Excess Land (PIL for Ed)	0	0.323471%	0.413343%	0.763000%	1.499814%	0	0	0	0
JN	Industrial New Construction - Non-Generating Station (PIL for Ed)	0	0.462102%	0.590490%	1.090000%	2.142592%	0	0	0	0
JS	Industrial New Construction - Generating Station (PIL for Ed)	0	0.462102%	0.590490%	1.090000%	2.142592%	0	0	0	0
JT	Industrial New Construction	39,694,768	0.462102%	0.590490%	1.090000%	2.142592%	183,430	234,394	432,673	850,497
JU	Industrial New Construction Excess Land	0	0.323471%	0.413343%	0.763000%	1.499814%	0	0	0	0
JX	Industrial New Construction Vacant Land	0	0.323471%	0.413343%	0.763000%	1.499814%	0	0	0	0
LT	Large Industrial	1,041,398,932	0.462102%	0.590490%	1.171562%	2.224154%	4,812,321	6,149,355	12,200,634	23,162,310
LH	Large Industrial Shared (PIL for Ed)	0	0.462102%	0.590490%	1.171562%	2.224154%	0	0	0	0
LJ	Large Industrial Vacant Land (PIL for Ed)	0	0.323471%	0.413343%	0.820093%	1.556907%	0	0	0	0
LK	Large Industrial Excess Land (PIL for Ed)	0	0.323471%	0.413343%	0.820093%	1.556907%	0	0	0	0
LU	Large Industrial Excess Land	68,404,523	0.323471%	0.413343%	0.820093%	1.556907%	221,269	282,745	560,981	1,064,995
KH	Large Industrial New Construction Shared (PIL for Ed)	0	0.462102%	0.590490%	1.090000%	2.142592%	0	0	0	0
KI	Large Industrial New Construction - Water Intake System (PIL for Ed)	0	0.462102%	0.590490%	1.090000%	2.142592%	0	0	0	0
KK	Large Industrial New Construction Excess Land (PIL for Ed)	0	0.323471%	0.413343%	0.763000%	1.499814%	0	0	0	0
KN	Large Industrial New Construction - Non-Generating Station (PIL for Ed)	0	0.462102%	0.590490%	1.090000%	2.142592%	0	0	0	0
KS	Large Industrial New Construction - Generating Station (PIL for Ed)	0	0.462102%	0.590490%	1.090000%	2.142592%	0	0	0	0
KT	Large Industrial New Construction	19,655,000	0.462102%	0.590490%	1.090000%	2.142592%	90,826	116,061	214,240	421,127
KU	Large Industrial New Construction Excess Land	0	0.323471%	0.413343%	0.763000%	1.499814%	0	0	0	0
KX	Large Industrial New Construction Vacant Land	0	0.323471%	0.413343%	0.763000%	1.499814%	0	0	0	0
PT	Pipeline	153,035,468	0.354728%	0.453284%	1.253343%	2.061355%	542,859	693,685	1,918,059	3,154,603
FT	Farm	7,012,850	0.071721%	0.091648%	0.042500%	0.205869%	5,030	6,427	2,980	14,437
TT	Managed Forests	576,400	0.071721%	0.091648%	0.042500%	0.205869%	413	528	245	1,186
		150,113,497,287					485,183,679	619,985,013	554,059,628	1,659,228,320