



**THE CORPORATION OF THE CITY OF MISSISSAUGA
BY-LAW 111-11**

Establish the Tax Ratios and to Levy the Residential,
Commercial, Industrial, Multi-Residential, Pipeline, Farmland
and Managed Forest Taxes for the Year 2011

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 2011 Budget and Business Plan by way of Resolution BC-0001-2011 through BC-0009-2011 on March 9, 2011;

AND WHEREAS the 2011 Net Operating Budget program is estimated at \$318,670,088;

AND WHEREAS it is necessary to establish tax ratios for the taxation year 2011 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 5-2011, 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 2011 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 52-2011 estimates of all sums required by The Regional Municipality of Peel during the year 2011 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 April 8, 2011 by Ontario Regulation 114/11 prescribes the education tax rates for 2011 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;

NOW THEREFORE the Council of The Corporation of the City of Mississauga ENACTS as follows:

1. For the taxation year 2011, the tax ratio for property in:
 - a) the residential class is 1.000000;
 - b) the multi-residential class is 1.778781;
 - c) the commercial class is 1.409816;
 - d) the industrial class is 1.570762;
 - 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 2011, 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 clawback 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 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 2011.
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.
8. This By-law shall take effect upon the coming into effect of a General Levy and Special Levies By-law of the Regional Municipality of Peel.

ENACTED AND PASSED this 11TH day of May, 2011.

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

The Corporation of the City of Mississauga
2011 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	0.278907%	0.452704%	0.231000%	0.962611%	198,172,447	321,661,152	164,133,054	683,966,653
RH	Residential Shared (PIL for Ed)	0.278907%	0.452704%	0.231000%	0.962611%	5,825	9,455	4,825	20,105
R1	Res Farm Awaiting Development I	0.083672%	0.135811%	0.069300%	0.288783%	4,715	7,654	3,905	16,274
R4	Res Farm Awaiting Development II	0.278907%	0.452704%	0.231000%	0.962611%	0	0	0	0
RD	Residential - Education Only	0.000000%	0.000000%	0.231000%	0.231000%	0	0	11,918	11,918
MT	Multi-Residential	0.496114%	0.805262%	0.231000%	1.532376%	16,796,358	27,262,800	7,820,896	51,879,854
M1	MR Farm Awaiting Development I	0.083672%	0.135811%	0.069300%	0.288783%	20,979	34,052	17,376	72,407
M4	MR Farm Awaiting Development II	0.496114%	0.805262%	0.231000%	1.532376%	0	0	0	0
CT	Commercial	0.393207%	0.638230%	1.253034%	2.284471%	48,651,253	78,967,679	155,036,963	282,655,895
CH	Commercial Shared (PIL for Ed)	0.393207%	0.638230%	1.253034%	2.284471%	45,523	73,891	145,069	264,483
CM	Commercial Taxable (No Ed)	0.393207%	0.638230%	0.000000%	1.031437%	114,597	186,006	0	300,603
CK	Commercial Excess Land (PIL for Ed)	0.275245%	0.446761%	0.877124%	1.599130%	2,430	3,944	7,742	14,116
C1	Commercial Farm Awaiting Development I	0.083672%	0.135811%	0.069300%	0.288783%	37,906	61,527	31,395	130,828
C4	Commercial Farm Awaiting Development II	0.393207%	0.638230%	1.253034%	2.284471%	0	0	0	0
CU	Commercial Excess Land	0.275245%	0.446761%	0.877124%	1.599130%	414,043	672,050	1,319,432	2,405,525
CJ	Commercial Vacant Land (PIL for Ed)	0.275245%	0.446761%	0.877124%	1.599130%	2,514	4,081	8,013	14,608
CX	Commercial Vacant Land	0.275245%	0.446761%	1.599130%	1.599130%	865,636	1,405,047	2,758,523	5,029,206
CC	Commercial New Construction - Lower Tier and Education Only	0.393207%	0.000000%	1.253034%	1.646241%	0	0	0	0
CD	Commercial New Construction - Education Only	0.000000%	0.000000%	1.253034%	1.253034%	0	0	0	0
XH	Commercial New Construction Shared (PIL for Ed)	0.393207%	0.638230%	1.253034%	2.284471%	0	0	0	0
XJ	Commercial New Construction Vacant Land (PIL for Ed)	0.275245%	0.446761%	0.877124%	1.599130%	0	0	0	0
XK	Commercial New Construction Excess Land (PIL for Ed)	0.275245%	0.446761%	0.877124%	1.599130%	0	0	0	0
XL	Commercial New Construction - Upper Tier and Education Only	0.000000%	0.638230%	1.253034%	1.891264%	0	0	0	0
XT	Commercial New Construction	0.393207%	0.638230%	1.253034%	2.284471%	1,315,145	2,134,661	4,190,973	7,640,779
XU	Commercial New Construction Excess Land	0.275245%	0.446761%	0.877124%	1.599130%	38,773	62,934	123,558	225,265
XX	Commercial New Construction Vacant Land	0.275245%	0.446761%	0.877124%	1.599130%	0	0	0	0
DT	Office Building	0.393207%	0.638230%	1.253034%	2.284471%	11,789,589	19,136,125	37,569,886	68,495,600
DH	Office Building Shared (PIL for Ed)	0.393207%	0.638230%	1.253034%	2.284471%	58,617	95,143	186,794	340,554
DU	Office Building Excess Land	0.275245%	0.446761%	0.877124%	1.599130%	94,067	152,684	299,764	546,515
DK	Office Building New Construction (PIL for Ed)	0.275245%	0.446761%	0.877124%	1.599130%	6,972	11,316	22,216	40,504
YC	Office Building New Construction - Lower Tier and Education Only	0.393207%	0.000000%	1.253034%	1.646241%	0	0	0	0
YD	Office Building New Construction - Education Only	0.000000%	0.000000%	1.253034%	1.253034%	0	0	0	0
YH	Office Building New Construction Shared (PIL for Ed)	0.393207%	0.638230%	1.253034%	2.284471%	0	0	0	0
YK	Office Building New Construction Excess Land (PIL for Ed)	0.275245%	0.446761%	0.877124%	1.599130%	0	0	0	0
YL	Office Building New Construction - Upper Tier and Education Only	0.000000%	0.638230%	1.253034%	1.891264%	0	0	0	0
YT	Office Building New Construction	0.393207%	0.638230%	1.253034%	2.284471%	788,834	1,280,386	2,513,778	4,582,998
YU	Office Building New Construction Excess Land	0.275245%	0.446761%	0.877124%	1.599130%	2,792	4,532	8,898	16,222
ST	Shopping Centre	0.393207%	0.638230%	1.253034%	2.284471%	18,246,317	29,616,284	58,145,545	106,008,146
SU	Shopping Centre Excess Land	0.275245%	0.446761%	0.877124%	1.599130%	71,158	115,500	226,761	413,419
ZC	Shopping Centre New Construction - Lower Tier and Education Only	0.000000%	0.000000%	1.253034%	1.253034%	0	0	0	0
ZD	Shopping Centre New Construction - Education Only	0.000000%	0.000000%	1.253034%	1.253034%	0	0	0	0

The Corporation of the City of Mississauga
2011 Final Tax Rates and Levy

Schedule "A"

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
ZH	Shopping Centre New Construction Shared (PIL for Ed)	0.393207%	0.638230%	1.253034%	2.284471%	0	0	0	0
ZK	Shopping Centre New Construction Excess Land (PIL for Ed)	0.275245%	0.446761%	0.877124%	1.599130%	0	0	0	0
ZL	Shopping Centre New Construction - Upper Tier and Education Only	0.000000%	0.638230%	1.253034%	1.891264%	0	0	0	0
ZT	Shopping Centre New Construction	0.393207%	0.638230%	1.253034%	2.284471%	75,700	122,871	241,233	439,804
ZU	Shopping Centre New Construction Excess Land	0.275245%	0.446761%	0.877124%	1.599130%	11,797	18,149	37,594	68,540
GT	Parking Lot	0.393207%	0.638230%	1.253034%	2.284471%	29,419	47,752	93,750	170,921
IT	Industrial	0.438096%	0.711091%	1.499357%	2.648544%	14,415,439	23,398,241	49,335,931	87,149,611
IH	Industrial Shared (PIL for Ed)	0.438096%	0.711091%	1.499357%	2.648544%	137,899	223,828	471,949	833,676
I1	Industrial Farm Awaiting Development I	0.083672%	0.135811%	0.069300%	0.288763%	53,661	87,099	44,444	185,204
I4	Industrial Farm Awaiting Development II	0.438096%	0.711091%	1.499357%	2.648544%	0	0	0	0
IU	Industrial Excess Land	0.306667%	0.497763%	1.049550%	1.853980%	179,083	290,677	612,901	1,082,661
IX	Industrial - Water Intake System	0.306667%	0.497763%	1.049550%	1.853980%	1,036,997	1,682,539	3,547,886	6,266,822
IJ	Industrial - Vacant Land	0.306667%	0.497763%	1.049550%	1.853980%	16,842	27,337	57,640	101,819
I1	Industrial Vacant Land (PIL for Ed)	0.306667%	0.497763%	1.049550%	1.853980%	9,113	14,791	31,187	55,091
IJ	Industrial Excess Land (PIL for Ed)	0.306667%	0.497763%	1.049550%	1.853980%	140,107	227,412	479,506	847,025
IK	Industrial New Construction Shared (PIL for Ed)	0.438096%	0.711091%	1.330000%	2.479187%	0	0	0	0
IJ	Industrial New Construction - Water Intake System (PIL for Ed)	0.438096%	0.711091%	1.330000%	2.479187%	0	0	0	0
IJ	Industrial New Construction - Water Intake System (PIL for Ed)	0.306667%	0.497763%	0.931000%	1.735430%	0	0	0	0
IJ	Industrial New Construction Vacant Land (PIL for Ed)	0.306667%	0.497763%	1.330000%	2.134430%	0	0	0	0
IJ	Industrial New Construction Excess Land (PIL for Ed)	0.438096%	0.711091%	1.330000%	2.479187%	0	0	0	0
IJ	Industrial New Construction - Non-Generating Station (PIL for Ed)	0.438096%	0.711091%	1.330000%	2.479187%	0	0	0	0
IJ	Industrial New Construction - Generating Station (PIL for Ed)	0.438096%	0.711091%	1.330000%	2.479187%	145,346	235,917	441,252	822,515
IJ	Industrial New Construction Excess Land	0.306667%	0.497763%	0.931000%	1.735430%	0	0	0	0
IJ	Industrial New Construction Vacant Land	0.306667%	0.497763%	0.931000%	1.735430%	0	0	0	0
IJ	Industrial New Construction Vacant Land	0.438096%	0.711091%	1.499357%	2.648544%	4,349,584	7,059,973	14,886,176	26,295,733
LT	Large Industrial	0.438096%	0.711091%	1.499357%	2.648544%	0	0	0	0
LH	Large Industrial Shared (PIL for Ed)	0.438096%	0.711091%	1.499357%	2.648544%	0	0	0	0
LJ	Large Industrial Vacant Land (PIL for Ed)	0.306667%	0.497763%	1.049550%	1.853980%	0	0	0	0
LK	Large Industrial Excess Land (PIL for Ed)	0.306667%	0.497763%	1.049550%	1.853980%	0	0	0	0
LU	Large Industrial Excess Land	0.306667%	0.497763%	1.049550%	1.853980%	110,387	179,173	377,793	667,353
KH	Large Industrial New Construction Shared (PIL for Ed)	0.438096%	0.711091%	1.330000%	2.479187%	0	0	0	0
KI	Large Industrial New Construction - Water Intake System (PIL for Ed)	0.438096%	0.711091%	1.330000%	2.479187%	0	0	0	0
KK	Large Industrial New Construction Excess Land (PIL for Ed)	0.306667%	0.497763%	0.931000%	1.735430%	0	0	0	0
KN	Large Industrial New Construction - Non-Generating Station (PIL for Ed)	0.438096%	0.711091%	1.330000%	2.479187%	0	0	0	0
KS	Large Industrial New Construction - Generating Station (PIL for Ed)	0.438096%	0.711091%	1.330000%	2.479187%	0	0	0	0
KT	Large Industrial New Construction	0.438096%	0.711091%	1.330000%	2.479187%	0	0	0	0
KU	Large Industrial New Construction Excess Land	0.306667%	0.497763%	1.049550%	1.853980%	0	0	0	0
KX	Large Industrial New Construction Vacant Land	0.306667%	0.497763%	0.931000%	1.735430%	0	0	0	0
PT	Pipeline	0.321070%	0.521140%	1.468056%	2.310266%	407,969	662,190	1,865,394	2,935,553
FT	Farm	0.069727%	0.113176%	0.057750%	0.240653%	4,427	7,186	3,667	15,280
TT	Managed Forests	0.069727%	0.113176%	0.057750%	0.240653%	228	370	189	787
						318,670,088	517,245,408	507,115,376	1,343,030,872