



**THE CORPORATION OF THE CITY OF MISSISSAUGA  
BY-LAW 114-09**

**A By-law to Establish the Tax Ratios and to Levy  
the Residential, Commercial, Industrial, Multi-Residential  
Pipeline, Farmland and Managed Forest Taxes for the Year 2009**

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 2009 Budget and Business Plan by way of Resolution BC-0004-2009 on February 11, 2009;

AND WHEREAS the 2009 Net Operating Budget program is estimated at \$285,937,000;

AND WHEREAS the Council of the Corporation of the City of Mississauga has approved \$2,700,000 of infrastructure funding by way of BC-0004-2009 on February 11, 2009.

AND WHEREAS it is necessary to establish tax ratios for the taxation year 2009 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 23-2008, 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 2009 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 36-2009 estimates of all sums required by The Regional Municipality of Peel during the year 2009 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 March 11, 2009 by Ontario Regulation 92/09 prescribes the education tax rates for 2009 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 2009, 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 2009, 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 2009.
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 for 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 22<sup>nd</sup> day of April, 2009.

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

**The Corporation of the City of Mississauga  
2009 Final Tax Rates Levy**

**Schedule "A"**

<b>Class</b>	<b>Description</b>	<b>City Tax Rate (%)</b>	<b>Region Tax Rate (%)</b>	<b>Education Tax Rate (%)</b>	<b>Total Tax Rate (%)</b>	<b>City of Mississauga Levy (\$)</b>	<b>Region of Peel Levy (\$)</b>	<b>Education Levy (\$)</b>	<b>Total Levy (\$)</b>
RT	Residential	0.286190%	0.479403%	0.252000%	1.017593%	180,233,614	301,913,380	158,701,977	640,848,971
RH	Residential Shared (PIL for Ed)	0.286190%	0.479403%	0.252000%	1.017593%	5,209	8,725	4,586	18,520
R1	Residential Farm Awaiting Development I	0.085857%	0.143821%	0.075600%	0.305278%	9,199	15,409	8,100	32,708
R4	Residential Farm Awaiting Development II	0.286190%	0.479403%	0.252000%	1.017593%	0	0	0	0
RD	Residential - Education Only	0.000000%	0.000000%	0.252000%	0.252000%	0	0	11,059	11,059
MT	Multi-Residential	0.509069%	0.852753%	0.252000%	1.613822%	16,218,333	27,167,694	8,028,424	51,414,451
M1	Multi-Residential Farm Awaiting Development I	0.085857%	0.143821%	0.075600%	0.305278%	17,728	29,696	15,610	63,034
M4	Multi-Residential Farm Awaiting Development II	0.509069%	0.852753%	0.252000%	1.613822%	0	0	0	0
CT	Commercial	0.403475%	0.675870%	1.439162%	2.518507%	41,878,011	70,150,796	149,375,472	261,404,279
CH	Commercial Shared (PIL for Ed)	0.403475%	0.675870%	1.439162%	2.518507%	22,635	37,917	80,739	141,291
CM	Commercial Taxable (No Ed)	0.403475%	0.675870%	0.000000%	1.079345%	106,962	179,174	0	286,136
CK	Commercial Excess Land (PIL for Ed)	0.282432%	0.473109%	1.007413%	1.762954%	2,321	3,888	8,278	14,487
C1	Commercial Farm Awaiting Development I	0.085857%	0.143821%	0.075600%	0.305278%	39,243	65,737	34,555	139,535
C4	Commercial Farm Awaiting Development II	0.403475%	0.675870%	1.439162%	2.518507%	0	0	0	0
CU	Commercial Excess Land	0.282432%	0.473109%	1.007413%	1.762954%	381,162	638,493	1,359,574	2,379,229
CJ	Commercial Vacant Land (PIL for Ed)	0.282432%	0.473109%	1.007413%	1.762954%	3,188	5,340	11,371	19,899
CX	Commercial Vacant Land	0.282432%	0.473109%	1.007413%	1.762954%	691,078	1,157,641	2,465,020	4,313,739
XC	Commercial New Construction - Lower Tier and Education Only	0.403475%	0.000000%	1.439162%	1.842637%	0	0	0	0
XD	Commercial New Construction - Education Only	0.000000%	0.000000%	1.439162%	1.439162%	0	0	0	0
XH	Commercial New Construction Shared (PIL for Ed)	0.403475%	0.675870%	1.439162%	2.518507%	0	0	0	0
XJ	Commercial New Construction Vacant Land (PIL for Ed)	0.282432%	0.473109%	1.007413%	1.762954%	0	0	0	0
XK	Commercial New Construction Excess Land (PIL for Ed)	0.282432%	0.473109%	1.007413%	1.762954%	0	0	0	0
XL	Commercial New Construction - Upper Tier and Education Only	0.000000%	0.675870%	1.439162%	2.115032%	0	0	0	0
XT	Commercial New Construction	0.403475%	0.675870%	1.439162%	2.518507%	50,132	83,977	178,816	312,925
XU	Commercial New Construction Excess Land	0.282432%	0.473109%	1.007413%	1.762954%	9,315	15,603	33,224	58,142
XX	Commercial New Construction Vacant Land	0.282432%	0.473109%	1.007413%	1.762954%	0	0	0	0
DT	Office Building	0.403475%	0.675870%	1.439162%	2.518507%	9,993,297	16,739,996	35,645,281	62,378,574
DH	Office Building Shared (PIL for Ed)	0.403475%	0.675870%	1.439162%	2.518507%	55,845	93,547	199,194	348,586

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DU	Office Building Excess Land	0.282432%	0.473109%	1.007413%	1.762954%	79,034	132,392	281,908	493,334
DK	Office Building Excess Land (PIL for Ed)	0.282432%	0.473109%	1.007413%	1.762954%	6,660	11,156	23,754	41,570
YC	Office Building New Construction - Lower Tier and Education Only	0.403475%	0.000000%	1.439162%	1.842637%	0	0	0	0
YD	Office Building New Construction - Education Only	0.000000%	0.000000%	1.439162%	1.439162%	0	0	0	0
YH	Office Building New Construction Shared (PIL for Ed)	0.403475%	0.675870%	1.439162%	2.518507%	0	0	0	0
YK	Office Building New Construction Excess Land (PIL for Ed)	0.282432%	0.473109%	1.007413%	1.762954%	0	0	0	0
YL	Office Building New Construction - Upper Tier and Education Only	0.000000%	0.675870%	1.439162%	2.115032%	0	0	0	0
YT	Office Building New Construction	0.403475%	0.675870%	1.439162%	2.518507%	0	0	0	0
YU	Office Building New Construction Excess Land	0.282432%	0.473109%	1.007413%	1.762954%	0	0	0	0
ST	Shopping Centre	0.403475%	0.675870%	1.439162%	2.518507%	15,753,381	26,388,842	56,191,033	98,333,256
SU	Shopping Centre Excess Land	0.282432%	0.473109%	1.007413%	1.762954%	64,306	107,721	229,376	401,403
ZC	Shopping Centre New Construction - Lower Tier and Education Only	0.403475%	0.000000%	1.439162%	1.842637%	0	0	0	0
ZD	Shopping Centre New Construction - Education Only	0.000000%	0.000000%	1.439162%	1.439162%	0	0	0	0
ZH	Shopping Centre New Construction Shared (PIL for Ed)	0.403475%	0.675870%	1.439162%	2.518507%	0	0	0	0
ZK	Shopping Centre New Construction Excess Land (PIL for Ed)	0.282432%	0.473109%	1.007413%	1.762954%	0	0	0	0
ZL	Shopping Centre New Construction - Upper Tier and Education Only	0.000000%	0.675870%	1.439162%	2.115032%	0	0	0	0
ZT	Shopping Centre New Construction	0.403475%	0.675870%	1.439162%	2.518507%	0	0	0	0
ZU	Shopping Centre New Construction Excess Land	0.282432%	0.473109%	1.007413%	1.762954%	0	0	0	0
GT	Parking Lot	0.403475%	0.675870%	1.439162%	2.518507%	24,614	41,231	87,796	153,641
IT	Industrial	0.449536%	0.753028%	1.681288%	2.883852%	13,783,661	23,089,320	51,551,618	88,424,599
IH	Industrial Shared (PIL for Ed)	0.449536%	0.753028%	1.681288%	2.883852%	118,588	198,650	443,526	760,764
I1	Industrial Farm Awaiting Development I	0.085857%	0.143821%	0.075600%	0.305278%	53,194	89,106	46,839	189,139
I4	Industrial Farm Awaiting Development II	0.449536%	0.753028%	1.681288%	2.883852%	0	0	0	0
IU	Industrial Excess Land	0.314675%	0.527119%	1.176902%	2.018696%	180,015	301,547	673,265	1,154,827
IX	Industrial Vacant Land	0.314675%	0.527119%	1.176902%	2.018696%	991,846	1,661,463	3,709,555	6,362,864
II	Industrial - Water Intake System	0.449536%	0.753028%	1.681288%	2.883852%	18,883	31,631	70,623	121,137
IJ	Industrial Vacant Land (PIL for Ed)	0.314675%	0.527119%	1.176902%	2.018696%	8,101	13,571	30,299	51,971
IK	Industrial Excess Land (PIL for Ed)	0.314675%	0.527119%	1.176902%	2.018696%	120,679	202,152	451,346	774,177
JH	Industrial New Construction Shared (PIL for Ed)	0.449536%	0.753028%	1.520000%	2.722564%	0	0	0	0

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JI	Industrial New Construction - Water Intake System (PIL for Ed)	0.449536%	0.753028%	1.520000%	2.722564%	0	0	0	0
JJ	Industrial New Construction Vacant Land (PIL for Ed)	0.314675%	0.527119%	1.064000%	1.905794%	0	0	0	0
JK	Industrial New Construction Excess Land (PIL for Ed)	0.314675%	0.527119%	1.064000%	1.905794%	0	0	0	0
JN	Industrial New Construction - Non-Generating Station (PIL for Ed)	0.449536%	0.753028%	1.520000%	2.722564%	0	0	0	0
JS	Industrial New Construction - Generating Station (PIL for Ed)	0.449536%	0.753028%	1.520000%	2.722564%	0	0	0	0
JT	Industrial New Construction	0.449536%	0.753028%	1.520000%	2.722564%	0	0	0	0
JU	Industrial New Construction Excess Land	0.314675%	0.527119%	1.064000%	1.905794%	0	0	0	0
JX	Industrial New Construction Vacant Land	0.314675%	0.527119%	1.064000%	1.905794%	0	0	0	0
LT	Large Industrial	0.449536%	0.753028%	1.681288%	2.883852%	4,516,774	7,566,149	16,892,971	28,975,894
LH	Large Industrial Shared (PIL for Ed)	0.449536%	0.753028%	1.681288%	2.883852%	0	0	0	0
LJ	Large Industrial Vacant Land (PIL for Ed)	0.314675%	0.527119%	1.176902%	2.018696%	0	0	0	0
LK	Large Industrial Excess Land (PIL for Ed)	0.314675%	0.527119%	1.176902%	2.018696%	0	0	0	0
LU	Large Industrial Excess Land	0.314675%	0.527119%	1.176902%	2.018696%	99,273	166,294	371,285	636,852
KH	Large Industrial New Construction Shared (PIL for Ed)	0.449536%	0.753028%	1.520000%	2.722564%	0	0	0	0
KI	Large Industrial New Construction - Water Intake System (PIL for Ed)	0.449536%	0.753028%	1.520000%	2.722564%	0	0	0	0
KK	Large Industrial New Construction Excess Land (PIL for Ed)	0.314675%	0.527119%	1.064000%	1.905794%	0	0	0	0
KN	Large Industrial New Construction - Non-Generating Station (PIL for Ed)	0.449536%	0.753028%	1.520000%	2.722564%	0	0	0	0
KS	Large Industrial New Construction - Generating Station (PIL for Ed)	0.449536%	0.753028%	1.520000%	2.722564%	0	0	0	0
KT	Large Industrial New Construction	0.449536%	0.753028%	1.520000%	2.722564%	0	0	0	0
KU	Large Industrial New Construction Excess Land	0.314675%	0.527119%	1.064000%	1.905794%	0	0	0	0
KX	Large Industrial New Construction Vacant Land	0.314675%	0.527119%	1.064000%	1.905794%	0	0	0	0
PT	Pipeline	0.329454%	0.551875%	1.564158%	2.445487%	397,484	665,834	1,887,147	2,950,465
FT	Farm	0.071547%	0.119851%	0.063000%	0.254398%	3,031	5,077	2,669	10,777
TT	Managed Forests	0.071547%	0.119851%	0.063000%	0.254398%	204	341	180	725
						285,937,000	478,979,490	489,106,470	1,254,022,960