



**THE CORPORATION OF THE CITY OF MISSISSAUGA  
BY-LAW 105-12**

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 2012

**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 2012 Budget and Business Plan by way of Resolution 0010-2012 on February 8, 2012;

**AND WHEREAS** the 2012 Net Operating Budget program is estimated at \$345,435,000;

**AND WHEREAS** it is necessary to establish tax ratios for the taxation year 2012 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 16-2012, 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 2012 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 25-2012 estimates of all sums required by The Regional Municipality of Peel during the year 2012 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 26, 2012 by Ontario Regulation 60/12 prescribes the education tax rates for 2012 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 2012, 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 2012, 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 2012.
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 23<sup>RD</sup> day of May, 2012.**

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

**The Corporation of the City of Mississauga  
2012 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	0.284851%	0.437847%	0.221000%	0.943698%	214,061,731	329,036,405	166,078,706	709,176,842
RH	Residential Shared (PIL for Ed)	0.284851%	0.437847%	0.221000%	0.943698%	6,332	9,733	4,913	20,978
R1	Res Farm Awaiting Development I	0.085455%	0.131354%	0.066300%	0.283109%	11,247	17,288	8,726	37,261
R4	Res Farm Awaiting Development II	0.284851%	0.437847%	0.221000%	0.943698%	0	0	0	0
RD	Residential - Education Only	0.000000%	0.000000%	0.221000%	0.221000%	0	0	12,254	12,254
MT	Multi-Residential	0.506687%	0.778834%	0.221000%	1.506521%	17,528,170	26,942,724	7,645,203	52,116,097
M1	MR Farm Awaiting Development I	0.085455%	0.131354%	0.066300%	0.283109%	23,317	35,841	18,091	77,249
M4	MR Farm Awaiting Development II	0.506687%	0.778834%	0.221000%	1.506521%	0	0	0	0
CT	Commercial	0.401587%	0.617284%	1.177386%	2.196257%	54,175,812	83,274,177	158,834,379	296,284,368
CH	Commercial Shared (PIL for Ed)	0.401587%	0.617284%	1.177386%	2.196257%	48,676	74,820	142,710	266,206
CM	Commercial Taxable (No Ed)	0.401587%	0.617284%	0.000000%	1.018871%	122,327	188,031	0	310,358
CK	Commercial Excess Land (PIL for Ed)	0.281111%	0.432098%	0.824170%	1.537379%	2,567	3,946	7,526	14,039
C1	Commercial Farm Awaiting Development I	0.085455%	0.131354%	0.066300%	0.283109%	55,049	84,617	42,710	182,376
C4	Commercial Farm Awaiting Development II	0.401587%	0.617284%	1.177386%	2.196257%	0	0	0	0
CU	Commercial Excess Land	0.281111%	0.432098%	0.824170%	1.537379%	441,985	679,379	1,295,825	2,417,189
CJ	Commercial Vacant Land (PIL for Ed)	0.281111%	0.432098%	0.824170%	1.537379%	2,839	4,364	8,324	15,527
CX	Commercial Vacant Land	0.281111%	0.432098%	0.824170%	1.537379%	683,980	1,051,353	2,005,315	3,740,648
XC	Commercial New Construction - Lower Tier and Education Only	0.401587%	0.000000%	1.177386%	1.578973%	0	0	0	0
XD	Commercial New Construction - Education Only	0.000000%	0.000000%	1.177386%	1.177386%	0	0	0	0
XH	Commercial New Construction Shared (PIL for Ed)	0.401587%	0.617284%	1.177386%	2.196257%	0	0	0	0
XJ	Commercial New Construction Vacant Land (PIL for Ed)	0.281111%	0.432098%	0.824170%	1.537379%	0	0	0	0
XK	Commercial New Construction Excess Land (PIL for Ed)	0.281111%	0.432098%	0.824170%	1.537379%	0	0	0	0
XL	Commercial New Construction - Upper Tier and Education Only	0.000000%	0.617284%	1.177386%	1.794670%	0	0	0	0
XT	Commercial New Construction	0.401587%	0.617284%	1.177386%	2.196257%	1,644,315	2,527,493	4,820,856	8,992,664
XU	Commercial New Construction Excess Land	0.281111%	0.432098%	0.824170%	1.537379%	42,450	65,251	124,457	232,158
XX	Commercial New Construction Vacant Land	0.281111%	0.432098%	0.824170%	1.537379%	0	0	0	0
DT	Office Building	0.401587%	0.617284%	1.177386%	2.196257%	12,457,970	19,149,269	36,524,675	68,131,914
DH	Office Building Shared (PIL for Ed)	0.401587%	0.617284%	1.177386%	2.196257%	62,007	95,312	181,795	339,114
DU	Office Building Excess Land	0.281111%	0.432098%	0.824170%	1.537379%	96,898	148,943	284,090	529,931

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DK	Office Building Excess Land (PIL for Ed)	0.281111%	0.432098%	0.824170%	1.537379%	7,366	11,322	21,596	40,284
YC	Office Building New Construction - Lower Tier and Education Only	0.401587%	0.000000%	1.177386%	1.578973%	0	0	0	0
YD	Office Building New Construction - Education Only	0.000000%	0.000000%	1.177386%	1.177386%	0	0	0	0
YH	Office Building New Construction Shared (PIL for Ed)	0.401587%	0.617284%	1.177386%	2.196257%	0	0	0	0
YK	Office Building New Construction Excess Land (PIL for Ed)	0.281111%	0.432098%	0.824170%	1.537379%	0	0	0	0
YL	Office Building New Construction - Upper Tier and Education Only	0.000000%	0.617284%	1.177386%	1.794670%	0	0	0	0
YT	Office Building New Construction	0.401587%	0.617284%	1.177386%	2.196257%	1,096,734	1,685,801	3,215,440	5,997,975
YU	Office Building New Construction Excess Land	0.281111%	0.432098%	0.824170%	1.537379%	2,986	4,589	8,753	16,328
ST	Shopping Centre	0.401587%	0.617284%	1.177386%	2.196257%	20,141,293	30,959,382	59,050,889	110,151,564
SU	Shopping Centre Excess Land	0.281111%	0.432098%	0.824170%	1.537379%	69,332	106,571	203,270	379,173
ZC	Shopping Centre New Construction - Lower Tier and Education Only	0.401587%	0.000000%	1.177386%	1.578973%	0	0	0	0
ZD	Shopping Centre New Construction - Education Only	0.000000%	0.000000%	1.177386%	1.177386%	0	0	0	0
ZH	Shopping Centre New Construction Shared (PIL for Ed)	0.401587%	0.617284%	1.177386%	2.196257%	0	0	0	0
ZK	Shopping Centre New Construction Excess Land (PIL for Ed)	0.281111%	0.432098%	0.824170%	1.537379%	0	0	0	0
ZL	Shopping Centre New Construction - Upper Tier and Education Only	0.000000%	0.617284%	1.177386%	1.794670%	0	0	0	0
ZT	Shopping Centre New Construction	0.401587%	0.617284%	1.177386%	2.196257%	373,822	574,606	1,095,985	2,044,413
ZU	Shopping Centre New Construction Excess Land	0.281111%	0.432098%	0.824170%	1.537379%	22,851	35,124	66,995	124,970
GT	Parking Lot	0.401587%	0.617284%	1.177386%	2.196257%	32,262	49,591	94,588	176,441
IT	Industrial	0.447433%	0.687753%	1.421817%	2.557003%	15,131,613	23,258,952	48,084,066	86,474,631
IH	Industrial Shared (PIL for Ed)	0.447433%	0.687753%	1.421817%	2.557003%	150,604	231,495	478,578	860,677
I1	Industrial Farm Awaiting Development I	0.085455%	0.131354%	0.066300%	0.283109%	59,158	90,932	45,898	195,988
I4	Industrial Farm Awaiting Development II	0.447433%	0.687753%	1.421817%	2.557003%	0	0	0	0
IU	Industrial Excess Land	0.313203%	0.481427%	0.995272%	1.789902%	174,141	267,674	553,372	995,187
IX	Industrial Vacant Land	0.313203%	0.481427%	0.995272%	1.789902%	1,101,528	1,693,170	3,500,350	6,295,048
II	Industrial - Water Intake System	0.447433%	0.687753%	1.421817%	2.557003%	0	0	0	0
IJ	Industrial Vacant Land (PIL for Ed)	0.313203%	0.481427%	0.995272%	1.789902%	13,192	20,278	41,921	75,391
IK	Industrial Excess Land (PIL for Ed)	0.313203%	0.481427%	0.995272%	1.789902%	154,978	238,219	492,479	885,676
JH	Industrial New Construction Shared (PIL for Ed)	0.447433%	0.687753%	1.260000%	2.395186%	0	0	0	0
J1	Industrial New Construction - Water Intake System (PIL for Ed)	0.447433%	0.687753%	1.260000%	2.395186%	0	0	0	0

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JJ	Industrial New Construction Vacant Land (PIL for Ed)	0.313203%	0.481427%	0.882000%	1.676630%	0	0	0	0
JK	Industrial New Construction Excess Land (PIL for Ed)	0.313203%	0.481427%	0.882000%	1.676630%	0	0	0	0
JN	Industrial New Construction - Non-Generating Station (PIL for Ed)	0.447433%	0.687753%	1.260000%	2.395186%	0	0	0	0
JS	Industrial New Construction - Generating Station (PIL for Ed)	0.447433%	0.687753%	1.260000%	2.395186%	0	0	0	0
JT	Industrial New Construction	0.447433%	0.687753%	1.260000%	2.395186%	155,098	238,403	436,766	830,267
JU	Industrial New Construction Excess Land	0.313203%	0.481427%	0.882000%	1.676630%	14,216	21,851	40,033	76,100
JX	Industrial New Construction Vacant Land	0.313203%	0.481427%	0.882000%	1.676630%	0	0	0	0
LT	Large Industrial	0.447433%	0.687753%	1.421817%	2.557003%	4,723,430	7,260,431	15,009,749	26,993,610
LH	Large Industrial Shared (PIL for Ed)	0.447433%	0.687753%	1.421817%	2.557003%	0	0	0	0
LJ	Large Industrial Vacant Land (PIL for Ed)	0.313203%	0.481427%	0.995272%	1.789902%	0	0	0	0
LK	Large Industrial Excess Land (PIL for Ed)	0.313203%	0.481427%	0.995272%	1.789902%	0	0	0	0
LU	Large Industrial Excess Land	0.313203%	0.481427%	0.995272%	1.789902%	124,709	191,692	396,292	712,693
KH	Large Industrial New Construction Shared (PIL for Ed)	0.447433%	0.687753%	1.260000%	2.395186%	0	0	0	0
KI	Large Industrial New Construction - Water Intake System (PIL for Ed)	0.447433%	0.687753%	1.260000%	2.395186%	0	0	0	0
KK	Large Industrial New Construction Excess Land (PIL for Ed)	0.313203%	0.481427%	0.882000%	1.676630%	0	0	0	0
KN	Large Industrial New Construction - Non-Generating Station (PIL for Ed)	0.447433%	0.687753%	1.260000%	2.395186%	0	0	0	0
KS	Large Industrial New Construction - Generating Station (PIL for Ed)	0.447433%	0.687753%	1.260000%	2.395186%	0	0	0	0
KT	Large Industrial New Construction	0.447433%	0.687753%	1.260000%	2.395186%	0	0	0	0
KU	Large Industrial New Construction Excess Land	0.313203%	0.481427%	0.882000%	1.676630%	0	0	0	0
KX	Large Industrial New Construction Vacant Land	0.313203%	0.481427%	0.882000%	1.676630%	0	0	0	0
PT	Pipeline	0.327912%	0.504037%	1.423086%	2.255035%	412,294	633,741	1,789,289	2,835,324
FT	Farm	0.071213%	0.109462%	0.055250%	0.235925%	5,473	8,412	4,246	18,131
TT	Managed Forests	0.071213%	0.109462%	0.055250%	0.235925%	248	381	192	821
						345,435,000	530,971,563	512,671,302	1,389,077,867