



**THE CORPORATION OF THE CITY OF MISSISSAUGA
BY-LAW 115-13**

Establish the Tax Ratios and to Levy the
Residential, Commercial, Industrial, Multi-
Residential, Pipeline, Farmland and Managed
Forest Taxes for the Year 2013

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 2013 Budget and Business Plan by way of Resolution 0280-2012 on December 12, 2012

AND WHEREAS the 2013 Net Operating Budget program is estimated at \$369,688,103;

AND WHEREAS it is necessary to establish tax ratios for the taxation year 2013 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 16-2013, 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 2013 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 31-2013 on April 11, 2013 estimates of all sums required by The Regional Municipality of Peel during the year 2013 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 December 20, 2012 by Ontario Regulation 445/12 prescribes the education tax rates for 2013 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 2013, 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 2013, 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 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 2013.
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.

ENACTED AND PASSED this 22nd day of May , 2013.

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

**The Corporation of the City of Mississauga
2013 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
RT	Residential	0.290425%	0.424223%	0.212000%	0.926648%	233,822,493	341,543,297	170,681,973	746,047,763
RH	Residential Shared (PIL for Ed)	0.290425%	0.424223%	0.212000%	0.926648%	7,490	10,941	5,467	23,898
R1	Res Farm Awaiting Development I	0.087128%	0.127267%	0.063600%	0.277995%	16,312	23,827	11,907	52,046
R4	Res Farm Awaiting Development II	0.290425%	0.424223%	0.212000%	0.926648%	0	0	0	0
RD	Residential - Education Only	0.000000%	0.000000%	0.212000%	0.212000%	0	0	12,689	12,689
MT	Multi-Residential	0.516603%	0.754599%	0.212000%	1.483202%	18,182,949	26,559,739	7,461,793	52,204,481
M1	MR Farm Awaiting Development I	0.087128%	0.127267%	0.063600%	0.277995%	27,129	39,627	19,803	86,559
M4	MR Farm Awaiting Development II	0.516603%	0.754599%	0.212000%	1.483202%	0	0	0	0
CT	Commercial	0.409446%	0.598076%	1.147477%	2.154999%	55,445,082	80,988,342	155,385,357	291,818,781
CH	Commercial Shared (PIL for Ed)	0.409446%	0.598076%	1.147477%	2.154999%	51,727	75,558	144,966	272,251
CM	Commercial Taxable (No Ed)	0.409446%	0.598076%	0.000000%	1.007522%	139,592	203,902	0	343,494
CK	Commercial Excess Land (PIL for Ed)	0.286612%	0.418653%	0.803234%	1.508499%	2,738	3,999	7,672	14,409
C1	Commercial Farm Awaiting Development I	0.087128%	0.127267%	0.063600%	0.277995%	73,898	107,943	53,943	235,784
C4	Commercial Farm Awaiting Development II	0.409446%	0.598076%	1.147477%	2.154999%	0	0	0	0
CU	Commercial Excess Land	0.286612%	0.418653%	0.803234%	1.508499%	466,517	681,438	1,307,417	2,455,372
CJ	Commercial Vacant Land (PIL for Ed)	0.286612%	0.418653%	0.803234%	1.508499%	3,094	4,519	8,671	16,284
CX	Commercial Vacant Land	0.286612%	0.418653%	0.803234%	1.508499%	630,767	921,358	1,767,731	3,319,856
XC	Commercial New Construction - Lower Tier and Education Only	0.409446%	0.000000%	1.147477%	1.556923%	0	0	0	0
XD	Commercial New Construction - Education Only	0.000000%	0.000000%	1.147477%	1.147477%	0	0	0	0
XH	Commercial New Construction Shared (PIL for Ed)	0.409446%	0.598076%	1.147477%	2.154999%	0	0	0	0
XJ	Commercial New Construction Vacant Land (PIL for Ed)	0.286612%	0.418653%	0.803234%	1.508499%	0	0	0	0
XK	Commercial New Construction Excess Land (PIL for Ed)	0.286612%	0.418653%	0.803234%	1.508499%	0	0	0	0
XL	Commercial New Construction - Upper Tier and Education Only	0.000000%	0.598076%	1.147477%	1.745553%	0	0	0	0
XT	Commercial New Construction	0.409446%	0.598076%	1.147477%	2.154999%	2,550,690	3,725,780	7,148,333	13,424,803
XU	Commercial New Construction Excess Land	0.286612%	0.418653%	0.803234%	1.508499%	121,225	177,073	339,734	638,032
XX	Commercial New Construction Vacant Land	0.286612%	0.418653%	0.803234%	1.508499%	0	0	0	0
DT	Office Building	0.409446%	0.598076%	1.147477%	2.154999%	12,941,639	18,903,785	36,269,064	68,114,488
DH	Office Building Shared (PIL for Ed)	0.409446%	0.598076%	1.147477%	2.154999%	60,796	88,804	170,381	319,981
DU	Office Building Excess Land	0.286612%	0.418653%	0.803234%	1.508499%	90,284	131,878	253,022	475,184
DK	Office Building Excess Land (PIL for Ed)	0.286612%	0.418653%	0.803234%	1.508499%	7,857	11,476	22,019	41,352
YC	Office Building New Construction - Lower Tier and Education Only	0.409446%	0.000000%	1.147477%	1.556923%	0	0	0	0
YD	Office Building New Construction - Education Only	0.000000%	0.000000%	1.147477%	1.147477%	0	0	0	0
YH	Office Building New Construction Shared (PIL for Ed)	0.409446%	0.598076%	1.147477%	2.154999%	0	0	0	0
YK	Office Building New Construction Excess Land (PIL for Ed)	0.286612%	0.418653%	0.803234%	1.508499%	0	0	0	0
YL	Office Building New Construction - Upper Tier and Education Only	0.000000%	0.598076%	1.147477%	1.745553%	0	0	0	0
YT	Office Building New Construction	0.409446%	0.598076%	1.147477%	2.154999%	1,488,099	2,173,658	4,170,411	7,832,168
YU	Office Building New Construction Excess Land	0.286612%	0.418653%	0.803234%	1.508499%	3,170	4,631	8,884	16,685
ST	Shopping Centre	0.409446%	0.598076%	1.147477%	2.154999%	20,455,304	29,878,956	57,326,179	107,660,439
SU	Shopping Centre Excess Land	0.286612%	0.418653%	0.803234%	1.508499%	62,145	90,776	174,163	327,084

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
ZC	Shopping Centre New Construction - Lower Tier and Education Only	0.409446%	0.000000%	1.147477%	1.556923%	0	0	0	0
ZD	Shopping Centre New Construction - Education Only	0.000000%	0.000000%	1.147477%	1.147477%	0	0	0	0
ZH	Shopping Centre New Construction Shared (PIL for Ed)	0.409446%	0.598076%	1.147477%	2.154999%	0	0	0	0
ZK	Shopping Centre New Construction Excess Land (PIL for Ed)	0.286612%	0.418653%	0.803234%	1.508499%	0	0	0	0
ZL	Shopping Centre New Construction - Upper Tier and Education Only	0.000000%	0.598076%	1.147477%	1.745553%	0	0	0	0
ZT	Shopping Centre New Construction	0.409446%	0.598076%	1.147477%	2.154999%	557,838	814,831	1,563,347	2,936,016
ZU	Shopping Centre New Construction Excess Land	0.286612%	0.418653%	0.803234%	1.508499%	23,024	33,631	64,524	121,179
GT	Parking Lot	0.409446%	0.598076%	1.147477%	2.154999%	54,866	80,142	153,762	288,770
IT	Industrial	0.456189%	0.666353%	1.399256%	2.521798%	15,185,766	22,181,769	46,578,875	83,946,410
IH	Industrial Shared (PIL for Ed)	0.456189%	0.666353%	1.399256%	2.521798%	176,793	258,241	542,272	977,306
I1	Industrial Farm Awaiting Development I	0.087128%	0.127267%	0.063600%	0.277995%	72,952	106,561	53,253	232,766
I4	Industrial Farm Awaiting Development II	0.456189%	0.666353%	1.399256%	2.521798%	0	0	0	0
IU	Industrial Excess Land	0.319332%	0.466447%	0.979479%	1.765258%	166,264	242,861	509,977	919,102
IX	Industrial Vacant Land	0.319332%	0.466447%	0.979479%	1.765258%	1,028,829	1,502,805	3,155,696	5,687,330
II	Industrial - Water Intake System	0.456189%	0.666353%	1.399256%	2.521798%	0	0	0	0
IJ	Industrial Vacant Land (PIL for Ed)	0.319332%	0.466447%	0.979479%	1.765258%	11,820	17,266	36,255	65,341
IK	Industrial Excess Land (PIL for Ed)	0.319332%	0.466447%	0.979479%	1.765258%	167,700	244,959	514,382	927,041
IH	Industrial New Construction Shared (PIL for Ed)	0.456189%	0.666353%	1.260000%	2.382542%	0	0	0	0
JI	Industrial New Construction - Water Intake System (PIL for Ed)	0.456189%	0.666353%	1.260000%	2.382542%	0	0	0	0
JJ	Industrial New Construction Vacant Land (PIL for Ed)	0.319332%	0.466447%	0.882000%	1.667779%	0	0	0	0
JK	Industrial New Construction Excess Land (PIL for Ed)	0.319332%	0.466447%	0.882000%	1.667779%	0	0	0	0
JN	Industrial New Construction - Non-Generating Station (PIL for Ed)	0.456189%	0.666353%	1.260000%	2.382542%	0	0	0	0
JS	Industrial New Construction - Generating Station (PIL for Ed)	0.456189%	0.666353%	1.260000%	2.382542%	0	0	0	0
JT	Industrial New Construction	0.456189%	0.666353%	1.260000%	2.382542%	163,745	239,182	452,266	855,193
JU	Industrial New Construction Excess Land	0.319332%	0.466447%	0.882000%	1.667779%	15,606	22,795	43,103	81,504
JX	Industrial New Construction Vacant Land	0.319332%	0.466447%	0.882000%	1.667779%	0	0	0	0
LT	Large Industrial	0.456189%	0.666353%	1.399256%	2.521798%	4,731,609	6,911,436	14,513,131	26,156,176
LH	Large Industrial Shared (PIL for Ed)	0.456189%	0.666353%	1.399256%	2.521798%	0	0	0	0
LJ	Large Industrial Vacant Land (PIL for Ed)	0.319332%	0.466447%	0.979479%	1.765258%	0	0	0	0
LK	Large Industrial Excess Land (PIL for Ed)	0.319332%	0.466447%	0.979479%	1.765258%	0	0	0	0
LU	Large Industrial Excess Land	0.319332%	0.466447%	0.979479%	1.765258%	152,407	222,620	467,473	842,500
KH	Large Industrial New Construction Shared (PIL for Ed)	0.456189%	0.666353%	1.260000%	2.382542%	0	0	0	0
KI	Large Industrial New Construction - Water Intake System (PIL for Ed)	0.456189%	0.666353%	1.260000%	2.382542%	0	0	0	0
KK	Large Industrial New Construction Excess Land (PIL for Ed)	0.319332%	0.466447%	0.882000%	1.667779%	0	0	0	0
KN	Large Industrial New Construction - Non-Generating Station (PIL for Ed)	0.456189%	0.666353%	1.260000%	2.382542%	0	0	0	0
KS	Large Industrial New Construction - Generating Station (PIL for Ed)	0.456189%	0.666353%	1.260000%	2.382542%	0	0	0	0
KT	Large Industrial New Construction	0.456189%	0.666353%	1.260000%	2.382542%	89,386	130,565	246,884	466,835
KU	Large Industrial New Construction Excess Land	0.319332%	0.466447%	0.882000%	1.667779%	0	0	0	0
KX	Large Industrial New Construction Vacant Land	0.319332%	0.466447%	0.882000%	1.667779%	0	0	0	0
PT	Pipeline	0.334330%	0.488353%	1.397111%	2.219794%	433,431	633,111	1,811,243	2,877,785
FT	Farm	0.072606%	0.106056%	0.053000%	0.231662%	4,660	6,807	3,402	14,869
TT	Managed Forests	0.072606%	0.106056%	0.053000%	0.231662%	410	599	299	1,308
						369,688,103	540,001,488	513,461,723	1,423,151,314