



**THE CORPORATION OF THE CITY OF MISSISSAUGA
BY-LAW 150-10**

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 2010

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-0008-2010 on January 20, 2010;

AND WHEREAS the 2010 Net Operating Budget program is estimated at \$297,230,815;

AND WHEREAS it is necessary to establish tax ratios for the taxation year 2010 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 21-2010, 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 2010 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 21-2010 estimates of all sums required by The Regional Municipality of Peel during the year 2010 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 30, 2010 by Ontario Regulation 118/10 prescribes the education tax rates for 2010 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 2010, 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 2010, 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 2010.
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 12TH day of May, 2010.
Signed by: Hazel McCallion, Mayor and Crystal Greer, City Clerk

**The Corporation of the City of Mississauga
2010 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	0.277387%	0.463728%	0.241000%	0.982115%	186,178,920	311,249,176	161,756,401	659,184,497
RH	Residential Shared (PIL for Ed)	0.277387%	0.463728%	0.241000%	0.982115%	5,421	9,063	4,710	19,194
R1	Res Farm Awaiting Development I	0.083216%	0.139119%	0.072300%	0.294635%	9,864	16,490	8,570	34,924
R4	Res Farm Awaiting Development II	0.277387%	0.463728%	0.241000%	0.982115%	0	0	0	0
RD	Residential - Education Only	0.000000%	0.000000%	0.241000%	0.241000%	0	0	11,505	11,505
MT	Multi-Residential	0.493411%	0.824871%	0.241000%	1.559282%	16,367,104	27,362,108	7,994,298	51,723,510
M1	MR Farm Awaiting Development I	0.083216%	0.139119%	0.072300%	0.294635%	19,024	31,803	16,528	67,355
M4	MR Farm Awaiting Development II	0.493411%	0.824871%	0.241000%	1.559282%	0	0	0	0
CT	Commercial	0.391065%	0.653772%	1.339544%	2.384381%	44,180,033	73,859,056	151,333,307	269,372,396
CH	Commercial Shared (PIL for Ed)	0.391065%	0.653772%	1.339544%	2.384381%	22,796	38,110	78,086	138,992
CM	Commercial Taxable (No Ed)	0.391065%	0.653772%	0.000000%	1.044837%	108,822	181,926	0	290,748
CK	Commercial Excess Land (PIL for Ed)	0.273745%	0.457640%	0.937681%	1.669066%	2,333	3,900	7,991	14,224
C1	Commercial Farm Awaiting Development I	0.083216%	0.139119%	0.072300%	0.294635%	34,653	57,932	30,108	122,693
C4	Commercial Farm Awaiting Development II	0.391065%	0.653772%	1.339544%	2.384381%	0	0	0	0
CU	Commercial Excess Land	0.273745%	0.457640%	0.937681%	1.669066%	411,819	688,468	1,410,635	2,510,922
CJ	Commercial Vacant Land (PIL for Ed)	0.273745%	0.457640%	0.937681%	1.669066%	3,390	5,668	11,613	20,671
CX	Commercial Vacant Land	0.273745%	0.457640%	0.937681%	1.669066%	755,406	1,262,869	2,587,551	4,605,826
XC	Commercial New Construction - Lower Tier and Education Only	0.391065%	0.000000%	1.339544%	1.730609%	0	0	0	0
XD	Commercial New Construction - Education Only	0.000000%	0.000000%	1.339544%	1.339544%	0	0	0	0
XH	Commercial New Construction Shared (PIL for Ed)	0.391065%	0.653772%	1.339544%	2.384381%	0	0	0	0
XJ	Commercial New Construction Vacant Land (PIL for Ed)	0.273745%	0.457640%	0.937681%	1.669066%	0	0	0	0
XK	Commercial New Construction Excess Land (PIL for Ed)	0.273745%	0.457640%	0.937681%	1.669066%	0	0	0	0
XL	Commercial New Construction - Upper Tier and Education Only	0.000000%	0.653772%	1.339544%	1.993316%	0	0	0	0
XT	Commercial New Construction	0.391065%	0.653772%	1.339544%	2.384381%	532,712	890,575	1,824,740	3,248,027
XU	Commercial New Construction Excess Land	0.273745%	0.457640%	0.937681%	1.669066%	12,598	21,061	43,153	76,812
XX	Commercial New Construction Vacant Land	0.273745%	0.457640%	0.937681%	1.669066%	0	0	0	0
DT	Office Building	0.391065%	0.653772%	1.339544%	2.384381%	11,049,399	18,472,105	37,848,367	67,369,871
DH	Office Building Shared (PIL for Ed)	0.391065%	0.653772%	1.339544%	2.384381%	56,212	93,974	192,548	342,734
DU	Office Building Excess Land	0.273745%	0.457640%	0.937681%	1.669066%	88,685	148,261	303,780	540,726
DK	Office Building Excess Land (PIL for Ed)	0.273745%	0.457640%	0.937681%	1.669066%	6,694	11,191	22,930	40,815

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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 (\$)
YC	Office Building New Construction - Lower Tier and Education Only	0.391065%	0.000000%	1.339544%	1.730609%	0	0	0	0
YD	Office Building New Construction - Education Only	0.000000%	0.000000%	1.339544%	1.339544%	0	0	0	0
YH	Office Building New Construction Shared (PIL for Ed)	0.391065%	0.653772%	1.339544%	2.384381%	0	0	0	0
YK	Office Building New Construction Excess Land (PIL for Ed)	0.273745%	0.457640%	0.937681%	1.669066%	0	0	0	0
YL	Office Building New Construction - Upper Tier and Education Only	0.000000%	0.653772%	1.339544%	1.993316%	0	0	0	0
YT	Office Building New Construction	0.391065%	0.653772%	1.339544%	2.384381%	316,274	528,739	1,083,357	1,928,370
YU	Office Building New Construction Excess Land	0.273745%	0.457640%	0.937681%	1.669066%	0	0	0	0
ST	Shopping Centre	0.391065%	0.653772%	1.339544%	2.384381%	16,635,231	27,810,356	56,981,951	101,427,538
SU	Shopping Centre Excess Land	0.273745%	0.457640%	0.937681%	1.669066%	70,214	117,382	240,510	428,106
ZC	Shopping Centre New Construction - Lower Tier and Education Only	0.391065%	0.000000%	1.339544%	1.730609%	0	0	0	0
ZD	Shopping Centre New Construction - Education Only	0.000000%	0.000000%	1.339544%	1.339544%	0	0	0	0
ZH	Shopping Centre New Construction Shared (PIL for Ed)	0.391065%	0.653772%	1.339544%	2.384381%	0	0	0	0
ZK	Shopping Centre New Construction Excess Land (PIL for Ed)	0.273745%	0.457640%	0.937681%	1.669066%	0	0	0	0
ZL	Shopping Centre New Construction - Upper Tier and Education Only	0.000000%	0.653772%	1.339544%	1.993316%	0	0	0	0
ZT	Shopping Centre New Construction	0.391065%	0.653772%	1.339544%	2.384381%	0	0	0	0
ZU	Shopping Centre New Construction Excess Land	0.273745%	0.457640%	0.937681%	1.669066%	0	0	0	0
GT	Parking Lot	0.391065%	0.653772%	1.339544%	2.384381%	25,343	42,368	86,810	154,521
IT	Industrial	0.435709%	0.728407%	1.585675%	2.749791%	13,793,172	23,059,074	50,197,476	87,049,722
IH	Industrial Shared (PIL for Ed)	0.435709%	0.728407%	1.585675%	2.749791%	125,472	209,761	456,631	791,864
I1	Industrial Farm Awaiting Development I	0.083216%	0.139119%	0.072300%	0.294635%	48,006	80,255	41,709	169,970
I4	Industrial Farm Awaiting Development II	0.435709%	0.728407%	1.585675%	2.749791%	0	0	0	0
IU	Industrial Excess Land	0.304996%	0.509885%	1.109973%	1.924854%	171,248	286,288	623,222	1,080,758
IX	Industrial Vacant Land	0.304996%	0.509885%	1.109973%	1.924854%	1,031,412	1,724,288	3,753,617	6,509,317
II	Industrial - Water Intake System	0.435709%	0.728407%	1.585675%	2.749791%	18,302	30,597	66,606	115,505
IJ	Industrial Vacant Land (PIL for Ed)	0.304996%	0.509885%	1.109973%	1.924854%	8,458	14,139	30,780	53,377
IK	Industrial Excess Land (PIL for Ed)	0.304996%	0.509885%	1.109973%	1.924854%	128,155	214,247	466,395	808,797
JH	Industrial New Construction Shared (PIL for Ed)	0.435709%	0.728407%	1.430000%	2.594116%	0	0	0	0
JI	Industrial New Construction - Water Intake System (PIL for Ed)	0.435709%	0.728407%	1.430000%	2.594116%	0	0	0	0
JJ	Industrial New Construction Vacant Land (PIL for Ed)	0.304996%	0.509885%	1.001000%	1.815881%	0	0	0	0
JK	Industrial New Construction Excess Land (PIL for Ed)	0.304996%	0.509885%	1.001000%	1.815881%	0	0	0	0

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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 (\$)
JN	Industrial New Construction - Non-Generating Station (PIL for Ed)	0.435709%	0.728407%	1.430000%	2.594116%	0	0	0	0
JS	Industrial New Construction - Generating Station (PIL for Ed)	0.435709%	0.728407%	1.430000%	2.594116%	0	0	0	0
JT	Industrial New Construction	0.435709%	0.728407%	1.430000%	2.594116%	71,444	119,438	234,480	425,362
JU	Industrial New Construction Excess Land	0.304996%	0.509885%	1.001000%	1.815881%	0	0	0	0
JX	Industrial New Construction Vacant Land	0.304996%	0.509885%	1.001000%	1.815881%	0	0	0	0
LT	Large Industrial	0.435709%	0.728407%	1.585675%	2.749791%	4,440,384	7,423,321	16,159,885	28,023,590
LH	Large Industrial Shared (PIL for Ed)	0.435709%	0.728407%	1.585675%	2.749791%	0	0	0	0
LJ	Large Industrial Vacant Land (PIL for Ed)	0.304996%	0.509885%	1.109973%	1.924854%	0	0	0	0
LK	Large Industrial Excess Land (PIL for Ed)	0.304996%	0.509885%	1.109973%	1.924854%	0	0	0	0
LU	Large Industrial Excess Land	0.304996%	0.509885%	1.109973%	1.924854%	102,853	171,948	374,314	649,115
KH	Large Industrial New Construction Shared (PIL for Ed)	0.435709%	0.728407%	1.430000%	2.594116%	0	0	0	0
KI	Large Industrial New Construction - Water Intake System (PIL for Ed)	0.435709%	0.728407%	1.430000%	2.594116%	0	0	0	0
KK	Large Industrial New Construction Excess Land (PIL for Ed)	0.304996%	0.509885%	1.001000%	1.815881%	0	0	0	0
KN	Large Industrial New Construction - Non-Generating Station (PIL for Ed)	0.435709%	0.728407%	1.430000%	2.594116%	0	0	0	0
KS	Large Industrial New Construction - Generating Station (PIL for Ed)	0.435709%	0.728407%	1.430000%	2.594116%	0	0	0	0
KT	Large Industrial New Construction	0.435709%	0.728407%	1.430000%	2.594116%	0	0	0	0
KU	Large Industrial New Construction Excess Land	0.304996%	0.509885%	1.001000%	1.815881%	0	0	0	0
KX	Large Industrial New Construction Vacant Land	0.304996%	0.509885%	1.001000%	1.815881%	0	0	0	0
PT	Pipeline	0.319320%	0.533831%	1.515244%	2.368395%	394,194	659,004	1,870,538	2,923,736
FT	Farm	0.069347%	0.115932%	0.060250%	0.245529%	4,556	7,617	3,958	16,131
TT	Managed Forests	0.069347%	0.115932%	0.060250%	0.245529%	212	355	184	751
						297,230,815	496,902,913	498,159,244	1,292,292,972