



## MISSISSAUGA

### THE CORPORATION OF THE CITY OF MISSISSAUGA

#### BY-LAW NUMBER 0071-2023

A by-law to establish the tax ratios and to levy the residential, commercial, industrial, multi-residential, new multi-residential, pipe line, farm and managed forests taxes and to levy an amount upon public hospitals, universities and colleges for the year 2023

**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 (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 2023 Business Plan and Budget by way of Resolution BC-0017-2023 on February 1, 2023;

**AND WHEREAS** the 2023 Net Operating Levy is estimated at \$636,378,567;

**AND WHEREAS** it is necessary to establish tax ratios for the taxation year 2023 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 (the "*Assessment Act*"), 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 2-2023, 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 2023 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 16-2023 on April 13, 2023 estimates of all sums required by The Regional Municipality of Peel during the year 2023 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 under the *Education Act*, R.S.O. 1990, c. E.2 prescribes the tax rates for school purposes (“Education Tax Rate”) for 2023 for the residential, commercial, industrial, pipe line, farm and managed forests property 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, new multi-residential, pipe line, farm and managed forests property 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;

**AND WHEREAS** section 323 of the *Municipal Act, 2001*, authorizes a local municipality in which there is situated a university designated by the Minister of Training, Colleges and Universities or a college of applied arts and technology, or a public hospital or provincial mental health facility designated by the Minister of Health and Long-Term Care, to levy an annual amount not exceeding the prescribed amount for each full-time student enrolled in the university or college or for each provincially rated bed in the public hospital or provincial mental health facility;

**AND WHEREAS** Ontario Regulation 384/98 under the *Municipal Act, 2001*, prescribes the rate for universities, colleges of applied arts and technology, and designated public hospitals for the purposes of section 323 of the *Municipal Act, 2001*;

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

1. For the taxation year 2023, the tax ratio for property in:
  - a) the residential class is 1.000000;
  - b) the commercial class is 1.516977;
  - c) the industrial class is 1.615021;
  - d) the multi-residential class is 1.265604;
  - e) the new multi-residential class is 1.000000;
  - f) the pipe line class is 1.313120;
  - g) the farm class is 0.250000; and
  - h) the managed forests class is 0.250000.
2. For the year 2023, The Corporation of the City of Mississauga shall levy upon the residential, commercial, industrial, multi-residential, new multi-residential, pipe line, farm and managed forests 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 universities, colleges of applied arts and technology or designated public hospitals or provincial mental health facilities within the City of Mississauga, taxes due and payable shall be calculated based on \$75 on each:

- a) full time student of a designated university or college of applied arts and technology;
  - b) provincially rated bed in a designated public hospital or provincial mental health facility as determined by the relevant Provincial Minister.
6. (1) 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 as set out in Schedule "A".
- (2) Notwithstanding subsection 6(1), payment-in-lieu of taxes due to The Corporation of the City of Mississauga for land that is owned or leased by the Greater Toronto Airports Authority operating the Toronto Pearson International Airport will be calculated in accordance with Ontario Regulation 282/98 under the Assessment Act, as amended.
7. Schedule "A" attached hereto shall be and hereby forms part of this By-Law.
8. 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 3<sup>rd</sup> day of May, 2023.

Signed by Bonnie Crombie, Mayor and Sacha Smith, Acting City Clerk.

**Schedule "A"**  
**The Corporation of the City Mississauga**  
**2023 Final Tax Rates and Levy**

Class	Description	Returned Assessment for 2023	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	127,352,623,085	0.327862%	0.400677%	0.153000%	0.881540%	417,541,432	510,272,991	194,849,513	1,122,663,936
RH	Residential Shared (PIL for Ed)	1,640,500	0.327862%	0.400677%	0.153000%	0.881540%	5,379	6,573	2,510	14,462
R1	Res Farm Awaiting Development I	1,719,000	0.098359%	0.120203%	0.045900%	0.264462%	1,691	2,066	789	4,546
R4	Res Farm Awaiting Development II	0	0.327862%	0.400677%	0.153000%	0.881540%	0	0	0	0
RD	Residential - Education Only	0	0.000000%	0.000000%	0.153000%	0.153000%	0	0	0	0
MT	Multi-Residential	6,931,423,526	0.414944%	0.507099%	0.153000%	1.075043%	28,761,528	35,149,161	10,605,078	74,515,767
M1	MR Farm Awaiting Development I	42,958,500	0.098359%	0.120203%	0.045900%	0.264462%	42,253	51,637	19,718	113,608
M4	MR Farm Awaiting Development II	0	0.414944%	0.507099%	0.153000%	1.075043%	0	0	0	0
NT	New Multi-Residential	21,345,500	0.327862%	0.400677%	0.153000%	0.881540%	69,984	85,527	32,659	188,170
CT	Commercial	19,492,708,447	0.497360%	0.607818%	0.880000%	1.985178%	96,948,895	118,480,225	171,535,834	386,964,954
CH	Commercial Shared (PIL for Ed)	18,700,400	0.497360%	0.607818%	0.944727%	2.049905%	93,008	113,664	176,668	383,340
CM	Commercial Taxable (No Ed)	45,493,500	0.497360%	0.607818%	0.000000%	1.105178%	226,266	276,518	0	502,784
CK	Commercial Excess Land (PIL for Ed)	3,668,900	0.497360%	0.607818%	0.944727%	2.049905%	18,248	22,300	34,661	75,209
C1	Commercial Farm Awaiting Development I	72,276,800	0.098359%	0.120203%	0.045900%	0.264462%	71,091	86,879	33,175	191,145
C4	Commercial Farm Awaiting Development II	0	0.497360%	0.607818%	0.880000%	1.985178%	0	0	0	0
C0	Commercial Small Scale On Farm Business	0	0.124340%	0.151955%	0.220000%	0.496294%	0	0	0	0
C7	Commercial Small Scale On Farm Business	22,400	0.124340%	0.151955%	0.220000%	0.496294%	28	34	49	111
CU	Commercial Excess Land	244,617,415	0.497360%	0.607818%	0.880000%	1.985178%	1,216,629	1,486,829	2,152,633	4,856,091
CJ	Commercial Vacant Land (PIL for Ed)	783,000	0.497360%	0.607818%	0.944727%	2.049905%	3,894	4,759	7,397	16,050
CX	Commercial Vacant Land	309,510,709	0.497360%	0.607818%	0.880000%	1.985178%	1,539,382	1,881,262	2,723,694	6,144,338
DT	Office Building	4,595,575,820	0.497360%	0.607818%	0.880000%	1.985178%	22,856,547	27,932,745	40,441,067	91,230,359
DH	Office Building Shared (PIL for Ed)	22,166,500	0.497360%	0.607818%	0.944727%	2.049905%	110,247	134,732	209,413	454,392
DU	Office Building Excess Land	48,127,642	0.497360%	0.607818%	0.880000%	1.985178%	239,368	292,529	423,523	955,420
DK	Office Building Excess Land (PIL for Ed)	4,322,300	0.497360%	0.607818%	0.944727%	2.049905%	21,497	26,272	40,834	88,603

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**2023 Final Tax Rates and Levy**

<b>Class</b>	<b>Description</b>	<b>Returned Assessment for 2023</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>
ST	Shopping Centre	6,983,034,512	0.497360%	0.607818%	0.880000%	1.985178%	34,730,806	42,444,153	61,450,704	138,625,663
SU	Shopping Centre Excess Land	37,259,000	0.497360%	0.607818%	0.880000%	1.985178%	185,311	226,467	327,879	739,657
GT	Parking Lot	141,916,500	0.497360%	0.607818%	0.880000%	1.985178%	705,836	862,594	1,248,865	2,817,295
IT	Industrial	4,247,315,552	0.529505%	0.647102%	0.880000%	2.056607%	22,489,737	27,484,471	37,376,377	87,350,585
IH	Industrial Shared (PIL for Ed)	63,427,162	0.529505%	0.647102%	1.066032%	2.242639%	335,850	410,439	676,154	1,422,443
I1	Industrial Farm Awaiting Development I	66,384,700	0.098359%	0.120203%	0.045900%	0.264462%	65,295	79,797	30,471	175,563
I4	Industrial Farm Awaiting Development II	0	0.529505%	0.647102%	0.880000%	2.056607%	0	0	0	0
I0	Industrial Small Scale On-Farm Business	0	0.132376%	0.161776%	0.220000%	0.514152%	0	0	0	0
I7	Industrial Small Scale On-Farm Business	0	0.132376%	0.161776%	0.220000%	0.514152%	0	0	0	0
IU	Industrial Excess Land	47,335,050	0.529505%	0.647102%	0.880000%	2.056607%	250,641	306,306	416,548	973,495
IX	Industrial Vacant Land	230,459,100	0.529505%	0.647102%	0.880000%	2.056607%	1,220,292	1,491,306	2,028,040	4,739,638
II	Industrial - Water Intake System	0	0.529505%	0.647102%	1.066032%	2.242639%	0	0	0	0
IJ	Industrial Vacant Land (PIL for Ed)	1,747,000	0.529505%	0.647102%	1.066032%	2.242639%	9,250	11,305	18,624	39,179
IK	Industrial Excess Land (PIL for Ed)	17,258,238	0.529505%	0.647102%	1.066032%	2.242639%	91,383	111,678	183,978	387,039
LT	Large Industrial	1,047,382,712	0.529505%	0.647102%	0.880000%	2.056607%	5,545,941	6,777,636	9,216,968	21,540,545
LH	Large Industrial Shared (PIL for Ed)	0	0.529505%	0.647102%	1.066032%	2.242639%	0	0	0	0
LJ	Large Industrial Vacant Land (PIL for Ed)	0	0.529505%	0.647102%	1.066032%	2.242639%	0	0	0	0
LK	Large Industrial Excess Land (PIL for Ed)	0	0.529505%	0.647102%	1.066032%	2.242639%	0	0	0	0
LU	Large Industrial Excess Land	51,278,433	0.529505%	0.647102%	0.880000%	2.056607%	271,522	331,824	451,250	1,054,596
PT	Pipe Line	163,564,000	0.430523%	0.526137%	0.880000%	1.836660%	704,180	860,571	1,439,363	3,004,114
FT	Farm	5,713,400	0.081966%	0.100169%	0.038250%	0.220385%	4,683	5,723	2,185	12,591
TT	Managed Forests	576,700	0.081966%	0.100169%	0.038250%	0.220385%	473	578	221	1,272
		<b>172,314,336,003</b>					<b>636,378,567</b>	<b>777,711,551</b>	<b>538,156,842</b>	<b>1,952,246,960</b>