

**THE CORPORATION OF THE TOWN OF  
MIDLAND  
BY-LAW 2015-51**

A by-law to amend by-law 2015-29 being a by-law to adopt the estimate of all sums required for the year and to set the rates of taxation for the year 2015

**WHEREAS** the Municipal Act, S.O. 2001, c.25, Section 290, provides that the council of a local municipality shall in each year prepare and adopt estimates of all sums required during the year for the purposes of the municipality;

**AND WHEREAS** Council of the Town of Midland enacted and passed Bylaw 2015-29 to adopt the estimate of all sums required for the year and to set the rates of taxation for the year 2015;

**AND WHEREAS** Council of the Town of Midland desires to amend Bylaw 2015-29 by changing Schedule "A" so that the budget format reflects the recent organizational changes;

**NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWN OF MIDLAND HEREBY ENACTS AS FOLLOWS:**

1. That by-law 2015-29 be amended by removing the current Schedule "A" and replacing with the attached Schedule "A";
2. That this by-law shall come into force and effect on the final passage thereof.

**BY-LAW READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED THIS 27<sup>th</sup> DAY OF JULY 2015.**

**THE CORPORATION OF THE TOWN OF MIDLAND**

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**MAYOR**

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**CLERK**

Town of Midland  
2015 Tax Levy  
Amount to be Raised from Taxation

<b>Taxation</b>	
Tax Levy	(18,204,076)
Other Taxation	(363,464)
<b>Total Taxation</b>	<b>(18,567,540)</b>
<b>General</b>	<b>(272,700)</b>
<b>Administration</b>	
Council	286,638
General Administration	1,726,237
Corporate Health and Safety	75,619
Community Health & Safety	239,887
By-Law	81,428
Parking	(12,039)
<b>Total Administration</b>	<b>2,397,770</b>
<b>Planning and Building Services</b>	
Planning	338,986
Committee of Adjustment	13,683
Heritage Committee	8,688
Building	175,332
<b>Total Planning and Building Services</b>	<b>536,689</b>
<b>Culture, Tourism and Special Events</b>	
Culture	147,237
Tourism and Special Events	356,306
<b>Total Culture, Tourism and Special Events</b>	<b>503,542</b>
<b>Fire Services</b>	<b>2,565,947</b>
<b>Police Services</b>	<b>5,132,275</b>
<b>Library</b>	<b>1,021,208</b>
<b>Operations</b>	
Public Works	1,262,751
Roads	2,125,355
Sidewalks	289,954
Transit	268,482
Street Lighting	344,276
Storm Sewers and Operations	175,520
Harbour	12,343
Parks	1,052,137
NSSRC/Arena	1,246,484
<b>Total Operations</b>	<b>6,777,302</b>
<b>Engineering</b>	<b>339,016</b>
<b>Joint Boards and Wholly Owned Corporation</b>	
Midland Power Utility Corp.	(556,000)
Huronian Airport	67,574
Severn Sound Environmental Association	54,917
<b>Total Joint Boards and Wholly Owned Corporation</b>	<b>(433,509)</b>

## THE CORPORATION OF THE TOWN OF MIDLAND

### BY-LAW 2015 - 29

A by-law to adopt the estimate of all sums required for  
the year and to set the rates of taxation for the year  
2015

**WHEREAS** the Municipal Act, S.O. 2001, c.25, provides for the method of assessment and the levying of property taxes by upper and lower-tier municipalities;

**AND WHEREAS** the Assessment Act, R.S.O. 1990, Chapter A.31, as amended, establishes the classes of real property and methods of assessment, as well as provides for alterations to the Collector's Roll;

**AND WHEREAS** the Municipal Act, S.O. 2001, c.25, Section 290, provides that the council of a local municipality shall in each year prepare and adopt estimates of all sums required during the year for the purposes of the municipality;

**AND WHEREAS** the Municipal Act, S.O. 2001, c.25, Section 208, provides that the council of a local municipality shall in each year levy a special charge upon rateable property in the prescribed Business Improvement Area, based on the amount required, as determined by the Board of Management and approved by Council;

**AND WHEREAS** the amount to be raised from the members within the Business Improvement Area as per By-Law 77-74 as amended is \$114,500.00;

**AND WHEREAS** the Municipal Act, S.O. 2001, c.25, Section 312(2), provides that the council of a local municipality shall in each year adopt separate tax rates to be applied on the assessments in each property class in the municipality rateable for local municipal purposes;

**AND WHEREAS** the County of Simcoe, in accordance with the Municipal Act, c.25, Sections 289 and 308 adopted Bylaw 6439 being a by-law to establish the County Rates and Tax Ratios for the year 2015;

**AND WHEREAS** Ontario Regulation 400/98 established the 2015 provincial uniform education rates for the residential, multi-residential, farm and managed forest classes and, the business education rates specific to the County of Simcoe for the commercial, industrial and pipeline classes;

**AND WHEREAS** the Municipal Act, c.25, Part IX as amended and Ontario Regulation 73/03 as made and amended under the Municipal Act with respect to the calculation of taxes for Commercial, Industrial and Multi-Residential property classes;

**AND WHEREAS** the adjustments to the 2015 property taxes for each property in the commercial, industrial and multi-residential classes will be determined, at the County level, using the Provincial Online Property Tax Analysis (OPTA) System, with said adjustment amounts being, provided to the Town of Midland for inclusion in the 2015 final tax bill;

**NOW THEREFORE THE MUNICIPAL COUNCIL FOR THE CORPORATION OF THE TOWN OF MIDLAND HEREIN ENACTS AS FOLLOWS:**

1. That, for the year 2015, the estimate of all sums required for municipal purposes is as set forth in Schedule "A" attached hereto and forming part of this by-law.
2. That, for the year 2015, there shall be levied and collected upon the assessments in each property class, the rates of taxation as contained in Schedule "B" attached hereto and forming part of this by-law and that the estimates for the current year are as set forth in the said Schedule "B".
3. That, for the year 2015, there shall be levied and collected upon the rateable property in the prescribed Business Improvement Area, the special charge rates as contained in the said Schedule "B" to this by-law and that the estimates for the current year are as set forth in the said Schedule "B".
4. In calculating the 2015 taxes as authorized herein, the Treasurer shall reduce the taxes by the interim amount billed as per Section 317 of the Municipal Act, S.O. 2001, c.25.
5. The balance of taxes, being the final tax bill, shall become due and payable in two installments, July 31, 2015 and September 30, 2015.
6. Notwithstanding Clause 5, the final tax bill for the commercial, industrial and multi-residential properties subject to adjustments calculated by the OPTA system, may become due and payable on a date to be determined by subsequent by-law, if the said adjustments are not received in a timely manner.
7. Notwithstanding Clause 5, alternatively, taxes may be paid by means of pre-authorized payment and accepted on an installment date basis or on a monthly basis – January to October.
8. A penalty shall be imposed for non-payment of taxes due at the rate of 1.25% per month on the first day of default and on the first day of each calendar month thereafter in which default continues.

9. After December 31, 2015, interest shall be added at the rate of 1.25% per month on all taxes due and unpaid.
10. Tax bills shall be mailed to the taxpayer's residence or place of business or to the premises in respect of which the taxes are payable, unless otherwise directed by the taxpayer.
11. All taxes, local improvements and other special rates shall be payable to the Town of Midland at 575 Dominion Avenue, Midland, Ontario L4R 1R2.
12. Part payment may be accepted from time to time on account and applied to outstanding balances in accordance with S.347 of the Municipal Act.
13. This By-law shall come into full force and effect immediately upon final passage.

**BY-LAW READ A FIRST, SECOND AND THIRD TIME, AND FINALLY PASSED THIS 25<sup>TH</sup> DAY OF MAY, 2015.**

**THE CORPORATION OF THE TOWN OF MIDLAND**

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MAYOR

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CLERK



**TOWN OF MIDLAND**  
**2015 TAX LEVY**  
 AMOUNT TO BE RAISED FROM TAXATION

2015

Approved Budget

TAX BASED DEPARTMENTS	
General Revenue	
011 Taxation Levy	(18,204,076)
011 Other Taxation	(239,464)
051 General Revenues	(787,700)
<b>Total General Revenue</b>	<b>(19,231,240)</b>
General Administration	
111 Council	286,634
121 General Administration	1,576,888
127 Corporate Health & Safety	75,619
247 Community Health & Safety	147,204
261 By-Law	81,428
281 Animal Control	41,700
371 Airport	67,574
765 Museum	85,703
851 Chamber of Commerce	
<b>Total General Administration</b>	<b>2,362,750</b>
PLANNING AND DEVELOPMENT	
811 Planning	338,986
812 Committee of Adjustment	13,683
813 Heritage Committee	8,688
<b>Total Planning and Development</b>	<b>361,357</b>
<b>Fire Services</b>	<b>2,565,947</b>
<b>Police Services</b>	<b>5,132,275</b>
Parks and Recreation	
381 Harbour	11,484
721 Parks	1,051,272
722 NSSRC	1,262,255
742 Recreation	395,003
746 Tourism	209,221
<b>Total Parks and Recreation</b>	<b>2,929,235</b>
<b>Library</b>	<b>1,021,208</b>
Public Works	
311 Works Depot	953,127
312 Roads	2,125,355
334 Sidewalks & Curbs	289,954
341 Transit	268,482
351 Street Lighting	344,276
361 Engineering	506,461
425 Storm Sewers	175,520
<b>Total Public Works</b>	<b>4,663,175</b>
<b>Building</b>	<b>175,332</b>
<b>Midland Bay Landing</b>	<b>32,000</b>
<b>Municipal Parking</b>	<b>(12,039)</b>



## SCHEDULE "B" to BY-LAW 2015-29

### 2015 TAX RATES and LEVIES

CLASS	QUAL	PROPERTY CLASS	ASSESSMENT	TAX RATES				LEVY				
				TOWN	COUNTY	EDUCATION	TOTAL	TOWN	COUNTY	EDUCATION	TOTAL	
R	T	Residential & Farm	1,367,918,676	0.921389%	0.299958%	0.195000%	1.416347%	12,603,855.93	4,103,181.50	2,667,441.42	\$ 19,374,478.85	
M	T	Multi-Residential	62,714,707	1.417557%	0.461485%	0.195000%	2.074042%	889,016.97	289,418.97	122,293.68	1,300,729.61	
C,S,D,G	T	Commercial	297,426,668	1.153672%	0.375577%	1.190000%	2.719249%	3,431,326.72	1,117,066.16	3,539,377.35	8,087,770.23	
X	T	Commercial New Const	22,922,484	1.153672%	0.375577%	1.190000%	2.719249%	264,450.17	86,091.58	272,777.56	623,319.30	
C,S,D	U	Excess Land	2,873,707	0.807570%	0.262905%	0.833000%	1.903475%	23,207.20	7,555.12	23,937.98	54,700.30	
C	X	Vacant Land	8,205,327	0.807570%	0.262905%	0.833000%	1.903475%	66,263.76	21,572.21	68,350.37	156,186.35	
I,L	T	Industrial	45,400,701	1.417557%	0.461485%	1.530000%	3.409042%	643,580.99	209,517.43	694,630.73	1,547,729.14	
J	T	Industrial New Const	962,750	1.417557%	0.461485%	1.190000%	3.069042%	13,647.53	4,442.95	11,456.73	29,547.21	
I,L	U	Excess Land	1,622,803	0.921412%	0.299965%	0.994500%	2.215877%	14,952.71	4,867.84	16,138.78	35,959.32	
I	X	Vacant Land	5,687,981	0.921412%	0.299965%	0.994500%	2.215877%	52,409.76	17,061.95	56,566.97	126,038.68	
P	T	Pipelines	4,019,328	1.194673%	0.388926%	1.398754%	2.982353%	48,017.84	15,632.21	56,220.51	119,870.56	
F	T	Farmlands	2,593,241	0.230347%	0.074990%	0.048750%	0.354087%	5,973.46	1,944.67	1,264.20	9,182.34	
T	T	Managed Forest	316,200	0.230347%	0.074990%	0.048750%	0.354087%	728.36	237.12	154.15	1,119.62	
<b>PAYMENTS-IN-LIEU:</b>												
R	F	Residential-full	83,000	0.921389%	0.299958%	0.195000%	1.416347%	764.75	248.97	161.85	1,175.57	
R	P	Residential-full	2,522,000	0.921389%	0.299958%	0.195000%	1.416347%	23,237.44	7,564.94	4,917.90	35,720.28	
R	G	Residential-general	958,250	0.921389%	0.299958%	0.000000%	1.221347%	8,829.21	2,874.35	-	11,703.56	
M	P	Multi-Residential						-	-	-	-	
C,G	F	Commercial-full	8,235,936	1.153672%	0.375577%	1.190000%	2.719249%	95,015.65	30,932.28	98,007.64	223,955.57	
C	G	Commercial-general	606,500	1.153672%	0.375577%	0.000000%	1.529249%	6,997.02	2,277.87	-	9,274.89	
C	Y	Com Excess Land -full	1,317,500	0.807570%	0.262905%	0.833000%	1.903475%	10,639.74	3,463.77	10,974.78	25,078.28	
C	Z	Com Vac Land-general	-	0.807570%	0.262905%	0.000000%	1.070475%	-	-	-	-	
I	H	Ind Occupied-full	54,750	1.417557%	0.461485%	1.530000%	3.409042%	776.11	252.66	837.68	1,866.45	
I	V	Ind Excess Land	-	0.921412%	0.299965%	0.994500%	2.215877%	-	-	-	-	
I	Y	Ind Vacant Land	41,750	0.921412%	0.299965%	0.994500%	2.215877%	384.69	125.24	415.20	925.13	
<b>Total</b>								<b>1,836,484,259</b>				
									<b>\$ 18,204,076.00</b>	<b>\$ 5,926,329.78</b>	<b>\$ 7,645,925.46</b>	<b>\$ 31,776,331.25</b>
								57%	19%	24%	100%	

Downtown Midland (BIA) Business Improvement Area				
		<u>Assessment</u>	<u>Rates</u>	<u>Total</u>
C,S,D,G	T	Commercial Occupied	23,148,063	0.492186% \$ 113,931.53
C	X	Commercial Vacant Land	165,000	0.344530% 568.47
I	T	Industrial Occupied	-	0.492186% -
		<b>Total</b>	<b>23,313,063</b>	<b>\$ 114,500.00</b>