

THE CORPORATION OF THE TOWN OF MIDLAND

BY-LAW 2016 - 24

A by-law to adopt the estimate of all sums required for
the year and to set the rates of taxation for the year
2016

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 6537 being a by-law to establish the County Rates and Tax Ratios for the year 2016;

AND WHEREAS Ontario Regulation 400/98 established the 2016 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 2016 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 2016 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 2016, 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 2016, 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 2016, 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 2016 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 29, 2016 and September 30, 2016.
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, 2016, 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 24TH DAY OF MAY, 2016.

THE CORPORATION OF THE TOWN OF MIDLAND

MAYOR

CLERK



TOWN OF MIDLAND
2016 TAX LEVY
 AMOUNT TO BE RAISED FROM TAXATION

2016	
Approved Budget	
TAX BASED DEPARTMENTS	
12 Taxation	
012 Taxation Levy	(18,357,039)
020 Other Taxation	(75,800)
Total 12 Taxation	(18,432,839)
15 General Revenue	
070 General Revenues	(282,500)
20 General Administration	
111 Council	319,824
121 General Administration	2,016,202
127 Corporate Health & Safety	74,661
247 Community Health & Safety	242,158
261 By-Law	83,468
265 Parking	6,471
Total 20 General Administration	2,742,784
30 PLANNING AND BUILDING SERVICES	
811 Planning	367,127
812 Committee of Adjustment	13,760
813 Heritage Committee	8,700
820 Building	153,014
Total 30 Planning and Building Services	542,601
35 CULTURE, TOURISM & SP EVENTS	
740 Culture	164,503
750 Tourism & Special Events	331,308
Total 35 Culture, Tourism & Special Events	495,811
42 Fire Services	2,559,465
44 Police Services	5,070,697
48 Library	1,018,806
51 OPERATIONS	
315 Works Depot	1,408,532
325 Roads	1,725,398
335 Sidewalks & Curbs	302,400
345 Transit	240,221
355 Street Lighting	369,251
475 Storm Sewers	170,520
385 Harbour	12,284
390 Parks	987,290
399 NSSRC	1,291,458
Total 51 Operations	6,507,354
55 ENGINEERING	
505 Engineering	253,914
75 JOINT BOARDS AND WHOLLY OWNED	
MPUC, Huronia Airport, SSEA	(476,093)
SELF-FUNDING DEPARTMENTS	
411/431 Water/Wastewater	



SCHEDULE "B" to BY-LAW 2016-24 2016 TAX RATES and LEVIES

CLASS	QUAL	PROPERTY CLASS	ASSESSMENT	TAX RATES				LEVY			
				TOWN	COUNTY	EDUCATION	TOTAL	TOWN	COUNTY	EDUCATION	TOTAL
R	T	Residential & Farm	1,393,260,855	0.917261%	0.298947%	0.188000%	1.404208%	12,779,843.71	4,165,111.53	2,619,330.41	\$ 19,564,285.65
M	T	Multi-Residential	64,514,500	1.411207%	0.459930%	0.188000%	2.059137%	910,432.90	296,721.54	121,287.26	1,328,441.70
C,S,D,G	T	Commercial	290,968,845	1.148503%	0.374312%	1.180000%	2.702815%	3,341,785.83	1,089,131.30	3,433,432.37	7,864,349.50
X	T	Commercial New Const	25,814,855	1.148503%	0.374312%	1.180000%	2.702815%	296,484.38	96,628.10	304,615.29	697,727.77
C,S,D	U	Excess Land	1,962,446	0.803952%	0.262018%	0.826000%	1.891970%	15,777.13	5,141.96	16,209.80	37,128.89
C	X	Vacant Land	7,471,000	0.803952%	0.262018%	0.826000%	1.891970%	60,063.26	19,575.36	61,710.46	141,349.08
I,L	T	Industrial	47,144,887	1.411207%	0.459930%	1.500000%	3.371137%	665,311.77	216,833.48	707,173.31	1,589,318.55
J	T	Industrial New Const	988,000	1.411207%	0.459930%	1.180000%	3.051137%	13,942.72	4,544.11	11,658.40	30,145.23
I,L	U	Excess Land	1,722,793	0.917284%	0.298954%	0.975000%	2.191238%	15,802.91	5,150.36	16,797.23	37,750.50
I	X	Vacant Land	5,947,300	0.917284%	0.298954%	0.975000%	2.191238%	54,553.65	17,779.69	57,986.18	130,319.52
P	T	Pipelines	4,133,000	1.189321%	0.387615%	1.372051%	2.948987%	49,154.64	16,020.13	56,706.87	121,881.64
F	T	Farmlands	2,789,200	0.229315%	0.074737%	0.047000%	0.351052%	6,396.06	2,084.56	1,310.92	9,791.55
T	T	Managed Forest	331,900	0.229315%	0.074737%	0.047000%	0.351052%	761.10	248.05	155.99	1,165.14
PAYMENTS-IN-LIEU:											
R	F	Residential-full	83,000	0.917261%	0.298947%	0.188000%	1.404208%	761.33	248.13	156.04	1,165.49
R	P	Residential-full	2,522,000	0.917261%	0.298947%	0.188000%	1.404208%	23,133.33	7,539.44	4,741.36	35,414.14
R	G	Residential-general	886,000	0.917261%	0.298947%	0.000000%	1.216208%	8,126.94	2,648.67	-	10,775.61
M	P	Multi-Residential						-	-	-	-
C,G	F	Commercial-full	8,708,300	1.148503%	0.374312%	1.180000%	2.702815%	100,015.08	32,596.21	102,757.94	235,369.24
C	G	Commercial-general	613,000	1.148503%	0.374312%	0.000000%	1.522815%	7,040.32	2,294.53	-	9,334.86
C	Y	Com Excess Land -full	805,000	0.803952%	0.262018%	0.826000%	1.891970%	6,471.81	2,109.24	6,649.30	15,230.36
C	Z	Com Vac Land-general	-	0.803952%	0.262018%	0.000000%	1.065970%	-	-	-	-
I	H	Ind Occupied-full	56,000	1.411207%	0.459930%	1.500000%	3.371137%	790.28	257.56	840.00	1,887.84
I	V	Ind Excess Land	-	0.917284%	0.298954%	0.975000%	2.191238%	-	-	-	-
I	Y	Ind Vacant Land	42,500	0.917284%	0.298954%	0.975000%	2.191238%	389.85	127.06	414.38	931.28
Total			1,860,765,381					\$ 18,357,039.00	\$ 5,982,791.02	\$ 7,523,933.50	\$ 31,863,763.53
			1,860,765,381					58%	19%	24%	100%

Downtown Midland (BIA) Business Improvement Area			
			<u>Assessment</u>
C,S,D,G	T	Commercial Occupied	23,782,528
C	X	Commercial Vacant Land	165,000
I	T	Industrial Occupied	-
Total			23,947,528
			\$ 114,500.00