

THE CORPORATION OF THE TOWN OF MIDLAND

BY-LAW 2017-37

A by-law to adopt the estimate of all sums required for the year and to set the rates of taxation for the year 2017

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 6637 being a by-law to establish the County Rates and Tax Ratios for the year 2017;

AND WHEREAS Ontario Regulation 400/98 established the 2017 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 2017 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 2017 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 2017, 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 2017, 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 2017, 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 2017 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, 2017 and September 29, 2017.
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, 2017, 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 23rd DAY OF MAY, 2017.

THE CORPORATION OF THE TOWN OF MIDLAND

Gord McKay - Mayor

Karen Desroches - Clerk

 TOWN OF MIDLAND - OPERATING AND CAPITAL BUDGET	
	2017
	FINAL
12 TAXATION	
012 TAX LEVY	-18,953,871
020 OTHER TAXATION	-228,800
Total 12 TAXATION	-19,182,671
15 GENERAL	
070 GENERAL	-396,200
Total 15 GENERAL	-396,200
20 GENERAL ADMINISTRATION	
111 COUNCIL	739,069
121 ADMINISTRATION	
122 CHIEF ADMINISTRATIVE OFFICER	205,293
123 CLERK'S DEPT	348,625
124 FINANCE	902,541
125 INFORMATION TECHNOLOGY	167,540
127 HUMAN RESOURCE/HEALTH & SAFETY	201,371
129 TOWN HALL	
247 COMMUNITY H & S	241,607
261 BY-LAW	95,502
265 PARKING	9,787
Total 20 GENERAL ADMINISTRATION	2,911,335
30 PLANNING & BUILDING SERVICES	
811 PLANNING	263,548
812 COMMITTEE OF ADJUSTMENT	26,960
813 HERITAGE COMMITTEE	31,300
820 BUILDING	140,994
Total 30 PLANNING & BUILDING SERVICES	462,802
35 CULTURE, TOURISM & SPEC EVENTS	
740 CULTURE	195,858
750 TOURISM & SPECIAL EVENTS	294,768
Total 35 CULTURE, TOURISM & SPEC EVENTS	490,626
42 FIRE SERVICE	
211 FIRE	2,779,521
Total 42 FIRE SERVICE	2,779,521
44 POLICE SERVICE	
221 POLICE	4,923,154
Total 44 POLICE SERVICE	4,923,154
48 LIBRARY	
762 LIBRARY	1,043,290
Total 48 LIBRARY	1,043,290
51 OPERATIONS	
315 PUBLIC WORKS	1,450,262
325 ROADS	1,924,141
335 SIDEWALKS & CURBS	312,555
345 TRANSIT	390,300
355 STREET LIGHTING	389,039
375 STORM SEWERS	147,730
385 HARBOUR	16,564
390 PARKS	985,324
399 NSSRC / ARENA	1,445,884
Total 51 OPERATIONS	7,061,799
55 ENGINEERING	
505 ENGINEERING	356,531
Total 55 ENGINEERING	356,531
58 WATER & WASTEWATER	
411 WASTEWATER TREATMENT CENTRE	
431 WATER DEPARTMENT	
Total 58 WATER & WASTEWATER	
75 JOINT BOARDS AND WHOLLY OWNED	
MPUC, Huronia Airport, SSEA	-450,187
	0



SCHEDULE "B" to BY-LAW 2017-xx 2017 TAX RATES and LEVIES

CLASS	QUAL	PROPERTY CLASS	ASSESSMENT	TAX RATES				LEVY			
				TOWN	COUNTY	EDUCATION	TOTAL	TOWN	COUNTY	EDUCATION	TOTAL
R	T	Residential & Farm	1,431,002,675	0.944242%	0.294537%	0.179000%	1.417779%	13,512,129.34	4,214,832.35	2,561,494.79	\$ 20,288,456.48
M	T	Multi-Residential	67,520,100	1.325598%	0.413493%	0.179000%	1.918091%	895,044.99	279,190.89	120,860.98	1,295,096.85
C,S,D,G	T	Commercial	263,143,826	1.182286%	0.368790%	1.140000%	2.691076%	3,111,111.30	970,448.12	2,999,839.62	7,081,399.03
X	T	Commercial New Const	30,352,573	1.182286%	0.368790%	1.140000%	2.691076%	358,854.07	111,937.25	346,019.33	816,810.66
C,S,D	U	Excess Land	1,929,896	0.827600%	0.258153%	0.798000%	1.883753%	15,971.82	4,982.08	15,400.57	36,354.47
C	X	Vacant Land	8,139,625	0.827600%	0.258153%	0.798000%	1.883753%	67,363.52	21,012.69	64,954.21	153,330.42
I,L	T	Industrial	46,669,370	1.452716%	0.453145%	1.390000%	3.295861%	677,973.61	211,479.92	648,704.24	1,538,157.77
J	T	Industrial New Const	1,001,850	1.452716%	0.453145%	1.140000%	3.045861%	14,554.04	4,539.83	11,421.09	30,514.96
I,L	U	Excess Land	1,878,115	0.944266%	0.294544%	0.903500%	2.142310%	17,734.40	5,531.88	16,968.77	40,235.04
I	X	Vacant Land	7,193,625	0.944266%	0.294544%	0.903500%	2.142310%	67,926.93	21,188.39	64,994.40	154,109.72
P	T	Pipelines	4,560,250	1.224304%	0.381897%	1.335807%	2.942008%	55,831.34	17,415.46	60,916.14	134,162.93
F	T	Farmlands	3,169,725	0.236061%	0.073634%	0.044750%	0.354445%	7,482.47	2,334.00	1,418.45	11,234.92
T	T	Managed Forest	377,600	0.236061%	0.073634%	0.044750%	0.354445%	891.36	278.04	168.98	1,338.38
PAYMENTS-IN-LIEU:											
R	F	Residential-full	91,500	0.944242%	0.294537%	0.179000%	1.417779%	863.98	269.50	163.79	1,297.27
R	P	Residential-full	2,578,750	0.944242%	0.294537%	0.179000%	1.417779%	24,349.64	7,595.37	4,615.96	36,560.98
R	G	Residential-general	849,000	0.944242%	0.294537%	0.000000%	1.238779%	8,016.62	2,500.62	-	10,517.23
M	P	Multi-Residential	-	-	-	-	-	-	-	-	-
C,G	F	Commercial-full	9,200,300	1.182286%	0.368790%	1.140000%	2.691076%	108,773.81	33,929.79	104,883.42	247,587.02
C	G	Commercial-general	653,250	1.182286%	0.368790%	0.000000%	1.551076%	7,723.28	2,409.12	-	10,132.40
C	Y	Com Excess Land -full	-	0.827600%	0.258153%	0.798000%	1.883753%	-	-	-	-
C	Z	Com Vac Land-general	-	0.827600%	0.258153%	0.000000%	1.085753%	-	-	-	-
I	H	Ind Occupied-full	60,500	1.452716%	0.453145%	1.390000%	3.295861%	878.89	274.15	840.95	1,994.00
I	V	Ind Excess Land	-	0.944266%	0.294544%	0.903500%	2.142310%	-	-	-	-
I	Y	Ind Vacant Land	42,000	0.944266%	0.294544%	0.903500%	2.142310%	396.59	123.71	379.47	899.77
Total			1,880,414,530					\$ 18,953,872.00	\$ 5,912,273.15	\$ 7,024,045.15	\$ 31,890,190.30
			1,880,414,530					59%	19%	22%	100%

Downtown Midland (BIA) Business Improvement Area			
		Assessment	Rates
C,S,D,G	T	Commercial Occupied	24,561,572
C	X	Commercial Vacant Land	174,250
I	T	Industrial Occupied	-
Total		24,735,822	\$ 114,500.00