

THE CORPORATION OF THE TOWN OF MIDLAND

BY-LAW 2014 - 35

A by-law to adopt the estimate of all sums required for
the year and to set the rates of taxation for the year
2014

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 6351 being a by-law to establish the County Rates and Tax Ratios for the year 2014;

AND WHEREAS Ontario Regulation 400/98 established the 2014 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 2014 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 2014 final tax bill;

AND WHEREAS the County of Simcoe, in accordance with the Municipal Act, adopted By-Law 6352 being a by-law to adopt Optional Tools for the Purposes of Administering Limits for the Commercial, Industrial and Multi-Residential Property Classes,

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

1. That, for the year 2014, 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 2014, 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 2014, 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 2014 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, 2014 and September 30, 2014.
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, 2014, 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 26TH DAY OF MAY, 2014.

THE CORPORATION OF THE TOWN OF MIDLAND

MAYOR

ACTING CLERK



**TOWN OF MIDLAND
2014 TAX LEVY**

AMOUNT TO BE RAISED FROM TAXATION

2014	
Approved Budget	
TAX BASED DEPARTMENTS	
General Revenue	
011 Taxation Levy	(17,854,600)
011 Other Taxation	(444,000)
051 General Revenues	(631,101)
Total General Revenue	(18,929,701)
General Administration	
111 Council	292,004
121 General Administration	1,620,817
127 Corporate Health & Safety	13,414
247 Community Health & Safety	142,753
261 By-Law	78,968
281 Animal Control	41,520
371 Airport	55,574
765 Museum	83,938
851 Chamber of Commerce	600
Total General Administration	2,329,588
PLANNING AND DEVELOPMENT	
811 Planning	341,387
812 Committee of Adjustment	5,918
813 Heritage Committee	7,750
Total Planning and Development	355,055
Fire Services	2,580,305
Police Services	4,701,109
Parks and Recreation	
381 Harbour	10,407
721 Parks	1,070,279
722 NSSRC	1,235,662
742 Recreation	357,137
746 Tourism	212,819
Total Parks and Recreation	2,886,304
Library	1,005,496
Public Works	
311 Works Depot	772,992
312 Roads	2,420,205
334 Sidewalks & Curbs	329,310
341 Transit	276,888
351 Street Lighting	323,281
361 Engineering	433,655
425 Storm Sewers	155,520
Total Public Works	4,711,851
Building	173,693
Midland Bay Landing	186,300
SELF-FUNDING DEPARTMENTS	
Municipal Parking	
Water/Wastewater	

SCHEDULE "B" to BY-LAW 2014-35

2014 TAX RATES and LEVIES

CLASS	QUAL	PROPERTY CLASS	ASSESSMENT	TAX RATES				LEVY			
				TOWN	COUNTY	EDUCATION	TOTAL	TOWN	COUNTY	EDUCATION	TOTAL
R	T	Residential & Farm	1,338,418,533	0.922449%	0.303998%	0.203000%	1.429447%	12,346,229.27	4,068,765.57	2,716,989.62	\$ 19,131,984.46
M	T	Multi-Residential	62,211,259	1.419188%	0.467700%	0.203000%	2.089888%	882,894.65	290,962.06	126,288.86	1,300,145.57
C,S,D,G	T	Commercial	291,587,088	1.154998%	0.380636%	1.220000%	2.755634%	3,367,826.42	1,109,885.43	3,557,362.47	8,035,074.33
X	T	Commercial New Const	17,146,600	1.154998%	0.380636%	1.220000%	2.755634%	198,042.97	65,266.13	209,188.52	472,497.62
C,S,D	U	Excess Land	2,827,573	0.808499%	0.266445%	0.854000%	1.928944%	22,860.90	7,533.93	24,147.47	54,542.30
C	X	Vacant Land	8,959,628	0.808499%	0.266445%	0.854000%	1.928944%	72,438.50	23,872.48	76,515.22	172,826.20
I,L	T	Industrial	46,853,378	1.419188%	0.467700%	1.560000%	3.446888%	664,937.47	219,133.25	730,912.70	1,614,983.41
J	T	Industrial New Const	937,500	1.419188%	0.467700%	1.220000%	3.106888%	13,304.89	4,384.69	11,437.50	29,127.07
I,L	U	Excess Land	1,633,023	0.922472%	0.304005%	1.014000%	2.240477%	15,064.18	4,964.47	16,558.85	36,587.51
I	X	Vacant Land	8,024,186	0.922472%	0.304005%	1.014000%	2.240477%	74,020.88	24,393.93	81,365.25	179,780.05
P	T	Pipelines	3,898,500	1.196047%	0.394163%	1.426576%	3.016786%	46,627.91	15,366.44	55,615.07	117,609.42
F	T	Farmlands	2,723,643	0.230612%	0.075999%	0.050750%	0.357361%	6,281.05	2,069.94	1,382.25	9,733.25
T	T	Managed Forest	302,400	0.230612%	0.075999%	0.050750%	0.357361%	697.37	229.82	153.47	1,080.66
PAYMENTS-IN-LIEU:											
R	F	Residential-full	83,000	0.922449%	0.303998%	0.203000%	1.429447%	765.63	252.32	168.49	1,186.44
R	P	Residential-full	2,522,000	0.922449%	0.303998%	0.203000%	1.429447%	23,264.17	7,666.83	5,119.66	36,050.66
R	G	Residential-general	931,500	0.922449%	0.303998%	0.000000%	1.226447%	8,592.61	2,831.74	-	11,424.35
M	P	Multi-Residential						-	-	-	-
C,G	F	Commercial-full	7,998,572	1.154998%	0.380636%	1.220000%	2.755634%	92,383.38	30,445.44	97,582.58	220,411.41
C	G	Commercial-general	600,000	1.154998%	0.380636%	0.000000%	1.535634%	6,929.99	2,283.82	-	9,213.81
C	Y	Com Excess Land -full	1,274,000	0.808499%	0.266445%	0.854000%	1.928944%	10,300.28	3,394.51	10,879.96	24,574.75
C	Z	Com Vac Land-general	-	0.808499%	0.266445%	0.000000%	1.074944%	-	-	-	-
I	H	Ind Occupied-full	53,500	1.419188%	0.467700%	1.560000%	3.446888%	759.27	250.22	834.60	1,844.09
I	V	Ind Excess Land	-	0.922472%	0.304005%	1.014000%	2.240477%	-	-	-	-
I	Y	Ind Vacant Land	41,000	0.922472%	0.304005%	1.014000%	2.240477%	378.21	124.64	415.74	918.60
Total											\$ 31,461,595.94
1,799,026,883											\$ 17,854,600.00
1,799,026,883											\$ 5,884,077.66
											\$ 7,722,918.27
											\$ 31,461,595.94
											57%
											19%
											25%
											100%

Downtown Midland (BIA) Business Improvement Area			
			<u>Assessment</u>
C,S,D,G	T	Commercial Occupied	22,606,848
C	X	Commercial Vacant Land	165,000
I	T	Industrial Occupied	-
Total			22,771,848
			<u>Rates</u>
C,S,D,G	T	Commercial Occupied	0.503909%
C	X	Commercial Vacant Land	0.352736%
I	T	Industrial Occupied	0.503909%
Total			\$ 114,500.00