

## THE CORPORATION OF THE TOWN OF MIDLAND

### BY-LAW 2019-41

A by-law to adopt the estimate of all sums required for the year and to set the rates of taxation for the year 2019

**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 6796 being a by-law to establish the County Rates and Tax Ratios for the year 2019;

**AND WHEREAS** Ontario Regulation 400/98 established the 2019 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 was 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 2019 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 2019 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 2019, the estimate of all sums required for municipal purposes and required to be levied are set forth in Schedule "A" attached hereto and forming part of this by-law.
2. That, for the year 2019, the Town of Midland 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.
3. That, for the year 2019, 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. That, in calculating the 2019 taxes as authorized herein, the Treasurer shall reduce the amount of taxes payable by the interim amount billed as per Section 317 of the Municipal Act, S.O. 2001, c.25 and By-law 2018-85.
5. The balance of the taxes due, being the final tax bill, for properties in the Residential, Farm, Pipeline, Farmlands and Managed Forest property classes shall become due and payable in two installments as follows:
  - First installment: Monday, July 22, 2019
  - Second Installment: Friday, September 20, 2019
6. The balance of the taxes due, being the final tax bill, for properties in the Commercial, Industrial and Multi-residential property classes, which may be subject to adjustments calculated by the OPTA system, shall become due and payable in two installments as follows:
  - First Installment: Friday, September 20, 2019
  - Second Installment: Wednesday, November 20, 2019
7. Notwithstanding Clauses 5 and 6, alternatively, if previously arranged, taxes may be paid by means of pre- authorized payment and accepted on an installment date basis or on a monthly basis from 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, 2019, 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 and shall be accepted by the payment methods specified in Section 4.7 (b) of the Town of Midland Tax Collection Policy (CP-2019-04).
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 ENACTED AND PASSED THIS 5<sup>TH</sup> DAY OF JUNE, 2019.**

**THE CORPORATION OF THE TOWN OF MIDLAND**

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**STEWART STRATHEARN – MAYOR**

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**KAREN DESROCHES - CLERK**

APPROVED BUDGET - ALL COLUMNS		
Approved Budget 2019		
	2019	
	Approved Budget	
	Requested Budget	
<b>1 OPERATIONS</b>		
12 TAXATION		
012 TAX LEVY	-21,019,253	
020 OTHER TAXATION	-413,505	
<b>Total 12 TAXATION</b>	<b>-21,432,758</b>	
15 GENERAL		
070 GENERAL	-976,660	
<b>Total 15 GENERAL</b>	<b>-976,660</b>	
20 GENERAL ADMINISTRATION		
111 COUNCIL	952,725	
122 CHIEF ADMINISTRATIVE OFFICER	259,076	
123 CLERK'S DEPT	570,338	
124 FINANCE	1,110,131	
125 INFORMATION TECHNOLOGY	370,843	
127 HUMAN RESOURCE/HEALTH & SAFETY	362,957	
129 TOWN HALL		
247 COMMUNITY H & S	165,766	
261 BY-LAW	86,934	
265 PARKING	8,794	
<b>Total 20 GENERAL ADMINISTRATION</b>	<b>3,887,564</b>	
30 PLANNING & BUILDING SERVICES		
811 PLANNING	350,605	
812 COMMITTEE OF ADJUSTMENT	-6,075	
813 HERITAGE COMMITTEE	12,575	
820 BUILDING	140,293	
<b>Total 30 PLANNING &amp; BUILDING SERVICES</b>	<b>497,398</b>	
35 CULTURE, TOURISM & SPEC EVENTS		
740 CULTURE	159,335	
750 TOURISM & SPECIAL EVENTS	364,640	
<b>Total 35 CULTURE, TOURISM &amp; SPEC EVENTS</b>	<b>523,975</b>	
42 FIRE SERVICE		
211 FIRE	2,732,425	
<b>Total 42 FIRE SERVICE</b>	<b>2,732,425</b>	
44 POLICE SERVICE		
221 POLICE	5,745,947	
<b>Total 44 POLICE SERVICE</b>	<b>5,745,947</b>	
48 LIBRARY		
762 LIBRARY	1,173,017	
<b>Total 48 LIBRARY</b>	<b>1,173,017</b>	
51 OPERATIONS		
315 PUBLIC WORKS	935,256	
320 NEW OPERATIONS CENTRE	366,438	
325 ROADS	2,240,974	
335 SIDEWALKS & CURBS	359,905	
345 TRANSIT	373,333	
355 STREET LIGHTING	290,118	
370 MPUC PROPERTY - 16984 HWY 12	-40,000	
375 STORM SEWERS	323,960	
385 HARBOUR	45,358	
390 PARKS	1,298,354	
399 NSSRC / ARENA	1,306,614	
<b>Total 51 OPERATIONS</b>	<b>7,500,310</b>	
55 ENGINEERING		
505 ENGINEERING	377,474	
<b>Total 55 ENGINEERING</b>	<b>377,474</b>	
58 WATER & WASTEWATER		
411 WASTEWATER TREATMENT CENTRE		
431 WATER DEPARTMENT		
<b>Total 58 WATER &amp; WASTEWATER</b>		
75 JOINT BOARDS AND WHOLLY OWNED		
600 MIDLAND POWER UTILITY CORP	-400,000	
605 HURONIA AIRPORT	276,568	
610 SEVERN SOUND ENVIRON ASSOC	94,740	
<b>Total 75 JOINT BOARDS AND WHOLLY OWNED</b>	<b>-28,692</b>	
<b>Total 1 OPERATIONS</b>		
<b>Total Committee_Depts.</b>		



## SCHEDULE "B" to BY-LAW 2019-41 2019 TAX RATES and LEVIES

CLASS	QUAL	PROPERTY CLASS	ASSESSMENT	TAX RATES				LEVY			
				TOWN	COUNTY	EDUCATION	TOTAL	TOWN	COUNTY	EDUCATION	TOTAL
R	T	Residential & Farm	1,539,580,602	0.980543%	0.278999%	0.161000%	1.420542%	15,096,247.14	4,295,414.48	2,478,724.77	\$ 21,870,386.39
M	T	Multi-Residential	82,487,352	1.112548%	0.316559%	0.161000%	1.590107%	917,711.72	261,121.14	132,804.64	1,311,637.49
C,S,D,G	T	Commercial	283,413,897	1.227738%	0.349335%	1.030000%	2.607073%	3,479,579.18	990,063.94	2,919,163.14	7,388,806.26
X	T	Commercial New Const	35,641,794	1.227738%	0.349335%	1.030000%	2.607073%	437,587.73	124,509.26	367,110.48	929,207.47
C,S,D	U	Excess Land	2,537,269	0.859416%	0.244534%	0.875500%	1.979450%	21,805.71	6,204.49	22,213.79	50,223.98
C	X	Vacant Land	9,130,656	0.859416%	0.244534%	0.875500%	1.979450%	78,470.35	22,327.56	79,938.89	180,736.80
I,L	T	Industrial	49,105,648	1.321347%	0.375970%	1.290000%	2.987317%	648,856.08	184,622.50	633,462.86	1,466,941.45
J	T	Industrial New Const	1,074,350	1.321347%	0.375970%	1.030000%	2.727317%	14,195.89	4,039.23	11,065.81	29,300.93
I,L	U	Excess Land	1,897,198	0.924943%	0.263179%	1.096500%	2.284622%	17,548.00	4,993.03	20,802.78	43,343.80
I	X	Vacant Land	7,505,775	0.924943%	0.263179%	1.096500%	2.284622%	69,424.14	19,753.62	82,300.82	171,478.59
P	T	Pipelines	4,685,996	1.271372%	0.361750%	1.268581%	2.901703%	59,576.43	16,951.59	59,445.65	135,973.68
F	T	Farmlands	3,966,141	0.245136%	0.069750%	0.040250%	0.355136%	9,722.43	2,766.38	1,596.37	14,085.18
T	T	Managed Forest	652,240	0.245136%	0.069750%	0.040250%	0.355136%	1,598.87	454.94	262.53	2,316.34
<b>PAYMENTS-IN-LIEU:</b>											
R	F	Residential-full	108,500	0.980543%	0.278999%	0.161000%	1.420542%	1,063.89	302.71	174.69	1,541.29
R	P	Residential-full	2,692,250	0.980543%	0.278999%	0.161000%	1.420542%	26,398.66	7,511.35	4,334.52	38,244.54
R	G	Residential-general	895,000	0.980543%	0.278999%	0.000000%	1.259542%	8,775.86	2,497.04	-	11,272.90
M	P	Multi-Residential						-	-	-	-
C,G	F	Commercial-full	10,199,300	1.227738%	0.349335%	1.030000%	2.607073%	125,220.65	35,629.72	105,052.79	265,903.16
C	G	Commercial-general	321,250	1.227738%	0.349335%	0.000000%	1.577073%	3,944.11	1,122.24	-	5,066.35
C	Y	Com Excess Land -full	-	0.859416%	0.244534%	0.875500%	1.979450%	-	-	-	-
C	Z	Com Vac Land-general	-	0.859416%	0.244534%	0.000000%	1.103950%	-	-	-	-
I	H	Ind Occupied-full	115,500	1.321347%	0.375970%	1.290000%	2.987317%	1,526.16	434.25	1,489.95	3,450.35
I	V	Ind Excess Land	-	0.924943%	0.263179%	1.096500%	2.284622%	-	-	-	-
I	Y	Ind Vacant Land	-	0.924943%	0.263179%	1.096500%	2.284622%	-	-	-	-
<b>Total</b>			<b>2,036,010,718</b>					<b>\$ 21,019,253.00</b>	<b>\$ 5,980,719.48</b>	<b>\$ 6,919,944.47</b>	<b>\$ 33,919,916.94</b>
			2,036,010,718					62%	18%	20%	100%

Downtown Midland (BIA) Business Improvement Area			
		<u>Assessment</u>	<u>Rates</u>
C,S,D,G	T	Commercial Occupied	26,192,458
C	X	Commercial Vacant Land	192,750
I	T	Industrial Occupied	-
<b>Total</b>		<b>26,385,208</b>	<b>\$ 114,500.00</b>