

THE CORPORATION OF THE TOWN OF MIDLAND

BY-LAW 2021-22

A By-law to adopt the estimates of all amounts required for the current year 2021 and to establish the rates of taxation for the current year 2021.

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 Council for the Town of Midland has reviewed and adopted the estimates required for all Town purposes for the year 2021; and

WHEREAS the *Municipal Act*, 2001, S.O. 2001, Chapter 25, Section 329.1 provides optional tax capping parameters to facilitate the transition to current value assessment for commercial, industrial, and multi-residential properties; 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 By-law 6896 being a by-law to establish the County Rates and Tax Ratios for the year 2021; and

WHEREAS the *Education Act*, R.S.O. 1990, Section 257.7(1) as amended provides that every municipality shall in each year levy and collect taxes by applying the rates as prescribed on all residential and business property taxable for school purposes, according to the last returned assessment roll; and

WHEREAS Ontario Regulation 400/98 established the 2021 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 *Municipal Act*, 2001 provides for collection of taxes on assessment added to the assessment roll during the current year; and

WHEREAS the *Municipal Act*, 2001 authorizes Municipalities to collect penalty/interest on late payments.

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

1. That, for the year 2021, the estimate of all sums required for Municipal purposes and required to be levied is \$23,348,377.
2. That, for the year 2021, the Town of Midland shall levy and collect upon the assessments in each property class, the rates of taxation as contained in Schedule "A" attached hereto and forming part of this by-law.
3. That, for the year 2021, 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 "A" to this By-law and that the estimates for the current year are as set forth in the said Schedule "A".
4. That, in calculating the 2021 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 2020-74.
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: Tuesday, July 20, 2021
 - Second Installment: Monday, September 20, 2021
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: Monday, September 20, 2021

- Second Installment: Monday, November 22, 2021
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 due date basis or a monthly basis from January to October.
 8. Interest shall be imposed for non-payment of taxes due at the rate of 1.25% per month on the first day of each calendar month thereafter in which default continues, not pro-rated for part month.
 9. 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 in writing.
 10. 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).
 11. 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*.
 12. This By-law shall come into full force and effect immediately upon final passage.

BY-LAW PASSED AND ENACTED THIS 19th DAY OF MAY, 2021.

THE CORPORATION OF THE TOWN OF MIDLAND

Original signed by the Mayor
and Clerk



STEWART STRATHEARN - MAYOR



KAREN DESROCHES - CLERK

SCHEDULE "A" to BY-LAW 2021-22

2021 TAX RATES and LEVIES

CLASS	QUAL	PROPERTY CLASS	ASSESSMENT	TAX RATES				LEVY			
				TOWN	COUNTY	EDUCATION	TOTAL	TOWN	COUNTY	EDUCATION	TOTAL
R	T	Residential & Farm	1,621,937,000	1.047500%	0.273563%	0.153000%	1.474063%	16,989,787.47	4,437,019.52	2,481,563.61	\$ 23,908,370.60
M	T	Multi-Residential	92,282,700	1.047500%	0.273563%	0.153000%	1.474063%	966,661.13	252,451.32	141,192.53	1,360,304.99
C,S,D,G	T	Commercial	288,530,533	1.280359%	0.334376%	0.880000%	2.494735%	3,694,226.80	964,777.01	2,539,068.69	7,198,072.51
X	T	Commercial New Const	42,061,100	1.280359%	0.334376%	0.880000%	2.494735%	538,533.10	140,642.25	370,137.68	1,049,313.03
C,S,D,X	U	Excess Land	2,645,604	1.280359%	0.334376%	0.880000%	2.494735%	33,873.23	8,846.27	23,281.32	66,000.81
C	X	Vacant Land	7,891,500	1.280359%	0.334376%	0.880000%	2.494735%	101,039.53	26,387.29	69,445.20	196,872.02
I,L	T	Industrial	50,057,200	1.249144%	0.326224%	0.880000%	2.455367%	625,286.29	163,298.54	440,503.36	1,229,088.19
J	T	Industrial New Const	1,110,600	1.249144%	0.326224%	0.880000%	2.455367%	13,872.99	3,623.04	9,773.28	27,269.31
I,L	U	Excess Land	1,905,200	1.249144%	0.326224%	0.880000%	2.455367%	23,798.68	6,215.22	16,765.76	46,779.66
I	X	Vacant Land	7,884,500	1.249144%	0.326224%	0.880000%	2.455367%	98,488.72	25,721.12	69,383.60	193,593.45
P	T	Pipelines	4,871,000	1.358188%	0.354702%	0.880000%	2.592890%	66,157.35	17,277.52	42,864.80	126,299.68
F	T	Farmlands	4,361,163	0.261875%	0.068391%	0.038250%	0.368516%	11,420.79	2,982.63	1,868.14	16,071.57
T	T	Managed Forest	936,800	0.261875%	0.068391%	0.038250%	0.368516%	2,453.24	640.68	358.33	3,452.26
PAYMENTS-IN-LIEU:											
R	F	Residential-full	117,000	1.047500%	0.273563%	0.153000%	1.474063%	1,225.57	320.07	179.01	1,724.65
R	P	Residential-full	2,749,000	1.047500%	0.273563%	0.153000%	1.474063%	28,795.77	7,520.25	4,205.97	40,521.99
R	G	Residential-general	839,000	1.047500%	0.273563%	0.000000%	1.321063%	8,788.52	2,295.19	-	11,083.72
C,G	F	Commercial-full	10,744,800	1.280359%	0.334376%	0.980000%	2.594735%	137,572.02	35,928.04	105,299.04	278,799.10
C	G	Commercial-general	360,000	1.280359%	0.334376%	0.000000%	1.614735%	4,609.29	1,203.75	-	5,813.05
I	H	Ind Occupied-full	143,000	1.249144%	0.326224%	1.250000%	2.825367%	1,786.28	466.50	1,787.50	4,040.28
Total			2,141,427,700					\$ 23,348,376.81	\$ 6,097,616.21	\$ 6,317,477.82	\$ 35,763,470.84

% of Total Levy

65%	17%	18%	100%
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Downtown Midland (BIA) Business Improvement Area			
		Assessment	Rates
C,S,D,G	T	Commercial Occupied	26,754,500 0.427965% \$ 114,500.00
C	X	Commercial Vacant Land	- 0.427965% -
I	T	Industrial Occupied	- 0.427965% -
Total		26,754,500	\$ 114,500.00