



**Municipality of Middlesex Centre  
By-Law 2019-122**

**Being a bylaw to provide for the adoption of estimates and setting the tax rates and to further provide for penalty and interest in default of payment thereof for 2020**

**WHEREAS** Section 312 of the *Municipal Act, 2001*, provides that the Council of a local municipality shall, after the adoption of estimates for the year, pass a by-law to levy a separate tax rate on the assessment in each property class;

**AND WHEREAS** Sections 307 and 308 of the said Act require tax rates to be established in the same proportion to tax ratios;

**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 Collectors Roll;

**AND WHEREAS** the *Municipal Act, 2001*, S.O. 2001, Chapter 25, Section 290 provides that Municipalities shall prepare and adopt estimates of all sums required during the year for the purposes of the municipality;

**AND WHEREAS** Council for the Municipality of Middlesex Centre has reviewed and adopted the estimates required for all Municipal purposes for the year 2020 under Bylaw 2019-121;

**AND WHEREAS** the Council of the Corporation of the County of Middlesex, pursuant to the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended, has established the tax ratios for the year for the upper-tier municipality and its lower-tier municipalities;

**AND WHEREAS** it is necessary for the Council of the Municipality of Middlesex Centre, pursuant to the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended, to levy the tax rates specified in the upper-tier rating by-law passed for that year;

**AND WHEREAS** the Province of Ontario has, by regulation 445/12, specified certain tax rates for school purposes be levied;

**AND WHEREAS** the *Municipal Act 2001*, S.O. 2001, c. 25, as amended, requires tax adjustments to certain properties within the commercial and industrial assessment classes or subclasses;

**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;

**THEREFORE** the Council of the Municipality of Middlesex Centre enacts as follows:

**Definitions:**

“Property classes” are as prescribed under the Assessment Act and include the residential property class and appropriate sub-classes, the multi-residential property class and appropriate sub-classes, the commercial property class and appropriate sub-classes, the

industrial property class and appropriate sub-classes, the pipeline property class, the farm property class and the managed forests property class.

“Tax rate” means the tax rate to be levied against the taxable assessment of property expressed as a percentage to six decimal places.

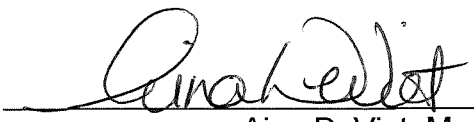
“Tax ratio” means the ratio that the tax rate for each property class is to the tax rate for the residential property class, within the allowable range.

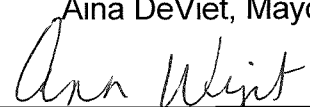
1. That the assessment contained in the assessment roll of the Municipality of Middlesex Centre as made pursuant to Province of Ontario Regulations and dated October 31, 2019, be hereby adopted and confirmed as the assessment on which the rate of taxation for the 2020 shall be levied.
2. That the said assessment roll be hereby adopted and confirmed as the last revised assessment roll for the said municipality.
3. For the purposes of providing for the municipality’s general purposes, the tax rates set out in Schedule “A” be hereby adopted and levied for the year 2020 upon the whole of the said assessment of the municipality according to the last revised assessment roll.
4. For the purposes of providing for the County of Middlesex general levy, the tax rates set out in the County of Middlesex By Law will hereby be levied for the year 2020 upon the whole of the said assessment of the municipality according to the last revised assessment roll.
5. For the purposes of providing for the public and separate school education purposes, the tax rates set out by the Minister of Finance under O. Reg. 445/12, as amended, of the Education Act be hereby levied for the year 2020 upon the respective portions of the said assessment of the school supporters of the municipality according to the last revised assessment roll.
6. That the municipality provide for the required tax adjustments under Part IX of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended for commercial and industrial properties.
  - a. THAT the reduction in the tax rate for commercial vacant units and excess land is established at 30%.
  - b. THAT the reduction in the tax rate for commercial vacant land is established at 30%.
  - c. THAT the reduction in the tax rate for industrial vacant units and excess land is established at 35%.
  - d. THAT the reduction in the tax rate for industrial vacant land is established at 35%.
7. All taxes and other special rates shall be paid into the office of the Treasurer or Deputy Treasurer of the Municipality of Middlesex Centre.
8. That in addition to the foregoing the following special Charges and Collections be levied and collected.
  - a. A levy for the purpose of recovering amounts advanced under the provisions of the *Tile Drainage Act, 1990* from the benefiting properties;
  - b. A levy for the purpose of recovering amounts expended under the provisions of the *Drainage Act, 1990* from the benefiting properties;
  - c. A levy for the purpose of recovering amounts debentured or incurred for the purpose constructing a sewer system or water system from the applicable benefiting property owners.
  - d. A levy for any or all other amounts collectable pursuant to any statute or by-law and chargeable to any or all real property or persons to be raised in the same manner and at the same time as all other levies, rates, charges, and/or collections.

9. The said final tax levy shall become due and payable one-half on or before August 31, 2020 and one-half on or before November 30, 2020 and non-payment of the amount, as noted, on the dates stated in accordance with this section shall constitute default.
10. For payments-in-lieu of taxes due to the Municipality of Middlesex Centre, the actual amount due and payable shall be based on the last revised assessment roll and the tax rates for the year 2020.
11. For railway rights-of-way and electrical corridors, taxes due to the Municipality of Middlesex Centre shall be calculated in accordance with the regulations established by the Minister of Finance and a based on the last revised assessment roll.
12. On all taxes which are in default on the 1st day following the above-noted due dates, a penalty of 1.25% shall be added and thereafter a penalty of 1.25% per month will be added on the 1st day of each and every month the default continues, until December 31, 2020.
13. On all taxes in default on January 1, 2021, interest shall be added at the rate of 1.25% per month for each month or fraction thereof in which the default continues.
14. Penalties and interest added on all taxes of the final tax levy in default shall become due and payable and shall be collected forthwith as if the same had originally been imposed and formed part of such unpaid tax levy.
15. The Deputy Treasurer shall cause the same to be mailed to the residence or place of business of such person indicated on the last revised assessment roll, a written or printed notice specifying the amount of taxes payable.
16. All taxes payable pursuant to this by-law are payable to the municipality. All taxes, including local improvements assessments, water and wastewater charges, garbage bin charges and other rents, rates or charges payable or collected as taxes, can be paid as follows:

At the Middlesex Centre Municipal Office, 10227 Ilderton Road, R.R. #2, Ilderton, Ontario, or at any chartered bank or branch which have made the necessary arrangements to receive payments on behalf of the municipality.
17. The Treasurer is authorized and directed to accept part payment from time to time on account of any taxes due, and to give a receipt for the payment. Acceptance of any payment shall not affect the collection of any percentage charge imposed and collectable under any applicable legislation, common law or Municipal By-Law in respect of non-payment of any taxes or any class of taxes or of any instalment of taxes.
18. All by-laws inconsistent with the provisions of this by-law are hereby repealed.

Passed this 18<sup>th</sup> day of December, 2019.

  
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Aina DeViet, Mayor

  
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Ann Wright, Clerk

**Schedule "A"**

**Municipal Tax Rate Summary**

<b>Property Class</b>	<b>2020 Municipal Tax Rate</b>	<b>2019 Municipal Tax Rate</b>
Commercial	0.00691974	0.00676877
Farm	0.00151099	0.00147803
Industrial	0.01054732	0.01031721
Industrial New	0.01054732	0.01031721
Multi-Residential	0.01069601	0.01046265
Pipeline	0.00637941	0.00624023
Residential	0.00604397	0.00591210
Shopping Centre	0.00691974	0.00676877
Managed Forest	0.00151099	0.00147803