

THE CORPORATION OF THE MUNICIPALITY OF MISSISSIPPI MILLS

BY-LAW NO. 20-038

BEING a by-law to adopt the estimates for the sums required during the year 2020 for the general and special purposes of the Corporation of the Municipality of Mississippi Mills and to establish tax rates.

WHEREAS Section 312 of the *Municipal Act, 2001* (S.O. 2001, c.25) 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 Section 312 (6) of the said Act require tax rates to be established in the same proportion to tax ratios;

AND WHEREAS the tax ratios as set by the County of Lanark for the Municipality of Mississippi Mills by By-law are:

Residential/Farm Property Class (RT, RF, RG)	1.000000
New Multi-Residential (NT)	1.100000
Farmland Awaiting Development-Phase I	0.250000
Farmland Awaiting Development-Phase II	0.250000
Multi-Residential Property Class (MT, MF)	2.157514
Commercial Property Class (CT, CF, CG, ST, XT)	1.842928
Industrial Property Class (IT, JT,IF, LT)	2.531635
Landfill (HT)	1.232450
Pipeline Property Class (PT)	2.007246
Farmland Property Class (FT)	0.250000
Managed Forest Property Class (TT)	0.250000

AND WHEREAS the property subclasses have tax rate reductions as set by the County of Lanark for the Municipality of Mississippi Mills by By-law are as follows:

Commercial Property Class Vacant Land and Excess Land – 30% reduction
(Qualifying Classes – CU, CX, SU, XU)

Industrial Property Class Vacant Land, Excess Land – 35% reduction
(Qualifying Classes – IU, IX, JU, LU)

AND WHEREAS the assessed value of all rateable real property according to the revised assessment roll for the Municipality of Mississippi Mills amounts to \$2,071,732,818;

AND WHEREAS the municipal budget levy requirement for the Municipality of Mississippi Mills amounts to \$8,910,977 and the municipal policing levy amounts to \$1,933,278 (see attached Schedule 'B') for 2020;

AND WHEREAS there is no 2020 budget levy request from the Business Improvement Area (BIA) Board of Management.

NOW THEREFORE the Council of the Corporation of the Municipality of Mississippi Mills enacts as follows:

1. That the following tax rates be established and applied to the taxable assessments of the Municipality of Mississippi Mills for 2020 as follows and as attached as Schedule 'B':

Property Class	Municipal Tax Rate	Municipal Policing Tax Rate	(As set by County By-law) County Tax Rate
RT	.00424464	.00092033	.00367114
NT	.00466910	.00101236	.00403825
MT	.00902753	.00198562	.00781445
CT, ST, XT	.00782255	.00169610	.00676565
CU, CX, SU	.00547580	.00118727	.00473595
IT, JT	.01074587	.00232994	.00929399
IU, IX, LU, JU	.00698481	.00151446	.00604109
PT	.00852003	.00184733	.00736888
FT	.00106116	.00023008	.00091779
TT	.00106116	.00023008	.00091779

2. The assessment made in the year 2020, based on current values from January 1, 2016 under the provisions of the Assessment Act, Chapter A.31, R.S.O. 1990 as amended, shall be the assessment on which the final tax rates shall be fixed and levied and the final tax shall be fixed and levied on such assessment.
3. That for the purpose of paying the debentures and amounts due under the Tile Drainage Act, the 2020 repayment amounts shall be shown as an addition to the final tax levy.
4. The net amount of taxes levied by this By-law shall be due and payable in two equal installments. The installment due dates for all tax classes is Thursday, July 30, 2020 and Tuesday, September 29, 2020.
5. If the 2020 final tax instalments are not paid on the due dates, no penalty shall be levied on the first day of the calendar month following the due date and no further penalty shall be levied on the first day of each calendar month thereafter for as long as the default continues, but not after December 31st., 2020.
6. If any taxes levied pursuant to this By-law remain unpaid as of January 1st., 2021, interest at the rate of one and one-quarter percent (1.25%) of the unpaid taxes shall be charged on January 1st., 2021 and also on the first day of each calendar month thereafter for as long as the default continues.

BY-LAW READ, passed, signed and sealed in open Council this 5th day of May, 2020.


 Christa Lowry, Mayor


 Jeanne Harfield, Clerk



SCHEDULE 'A' TO BY-LAW NO. 20-038

ESTIMATED EXPENDITURES

Council	\$216,786.00
General Government	1,886,435.00
Fire Department	958,804.00
Building Department	469,900.00
Protection to Persons & Property	2,277,294.00
Roads & Public Works	4,774,223.00
Waste Management	1,683,160.00
Agriculture & Drainage	7,688.00
Daycare	67,096.00
Parks & Recreation	1,543,728.00
Library	663,844.00
Heritage	40,745.00
Other Cultural	32,500.00
Planning & Development	389,010.00
Community Economic Development	<u>305,608.00</u>

Total Expenditures \$15,316,821.00
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Water & Sewer (Area Rated to Almonte Ward but not included in tax rates) \$3,757,388.00
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Septage (not included in tax rates) 50,000.00
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ESTIMATED REVENUES

Provincial Grants	\$ 952,250.00
Canada Grants	.00
Other Municipal Grants & Fees	27,780.00
Fees & Service Charges	2,104,098.00
Other Revenue	887,724.00
Transfer from Reserve/Reserve Fund	171,494.00
Grants in Lieu/Supp taxes	<u>329,220.00</u>

Total Revenue Before Taxation \$4,472,566.00
Policing Levy 1,933,278.00
Tax Room (.00)
Fund Balance-Beginning of Year 0.00
Requirement from Taxation 8,910,977.00

Total Revenue \$15,316,821.00
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Water & Sewer \$3,757,388.00
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Septage \$50,000.00
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THE COPORATION OF THE MUNICIPALITY OF MISSISSIPPI MILLS
 SCHEDULE B TO BY-LAW 20-038

		2016 Current Value	Transition Ratio	2016 Weighted Phased in Assessment	Municipal Tax Rate	Levy	Policing Tax Rate	Levy	Education Tax Rate	Levy	County Tax Rate	Levy	Total Rate
		Phased in Assessment		Phased in Assessment									
RES/FARM	RT	1,838,216,818	1.000000	1,838,216,818	0.424464%	7,802,568.63	0.092033%	1,691,766.08	0.153000%	2,812,471.73	0.367114%	6,748,351.29	1.036611%
	RF	0		0		0.00		0.00		0.00		0.00	
	RG	0		0		0.00		0.00		0.00		0.00	
MULTI-RES	MT	21,973,400	2.157514	47,407,918	0.902753%	198,365.53	0.198562%	43,630.82	0.153000%	33,619.30	0.781445%	171,710.04	2.035760%
	MF	0		0		0.00		0.00		0.00		0.00	
NEW MULTI-RES	NT	5,570,000	1.100000	6,127,000	0.466910%	26,006.89	0.101236%	6,202.73	0.153000%	8,522.10	0.403825%	22,493.05	1.124971%
COMMERC.	CT	47,944,700	1.842928	88,358,630	0.782255%	375,049.81	0.169610%	81,319.01	1.250000%	599,308.75	0.676565%	324,377.06	2.878430%
	CF	0		0		0.00		0.00		0.00		0.00	
	CG	0		0		0.00		0.00		0.00		0.00	
	CU	205,900	1.290049	265,621	0.547580%	1,127.47	0.118727%	244.46	1.250000%	2,573.75	0.473595%	975.13	2.389902%
	CW	0		0		0.00		0.00		0.00		0.00	
SHOP CENTR	ST	6,058,100	1.842928	11,164,642	0.782255%	47,389.79	0.169610%	10,275.16	1.250000%	75,726.25	0.676565%	40,986.98	2.878430%
	SU	0	1.290049	0	0.547580%	0.00	0.118727%	0.00	1.250000%	0.00	0.473595%	0.00	2.389902%
	ZT	0		0		0.00		0.00		0.00		0.00	
	ZU	0		0		0.00		0.00		0.00		0.00	
	ZX	0		0		0.00		0.00		0.00		0.00	
PARK LOT/VA	CX	2,522,700	1.290049	3,254,407	0.547580%	13,813.80	0.118727%	2,995.13	1.250000%	31,533.75	0.473595%	11,947.38	2.389902%
	XT	10,503,900	1.842928	19,357,931	0.782255%	82,167.28	0.169610%	17,815.69	0.980000%	102,938.22	0.676565%	71,065.71	2.608430%
	XU	96,100	1.290049	123,974	0.547580%	526.22	0.118727%	114.10	0.980000%	941.78	0.473595%	455.12	2.119902%
	XX	0		0		0.00		0.00		0.00		0.00	
INDUSTRIAL	IT	1,864,300	2.531635	4,719,727	1.074587%	20,033.53	0.232994%	4,343.71	1.250000%	23,303.75	0.929399%	17,326.79	3.486980%
	IF	0		0		0.00		0.00		0.00		0.00	
	IU	61,700	1.645562	101,531	0.698481%	430.96	0.151446%	93.44	1.250000%	771.25	0.604109%	372.74	2.704036%
	IX	861,000	1.645562	1,416,829	0.698481%	6,013.92	0.151446%	1,303.95	1.250000%	10,762.50	0.604109%	5,201.38	2.704036%
	JT	1,901,900	2.531635	4,814,917	1.074587%	20,437.57	0.232994%	4,431.31	0.980000%	18,638.62	0.929399%	17,676.24	3.216980%
	JX	0		0		0.00		0.00		0.00		0.00	
	JU	128,100	1.645562	210,796	0.698481%	894.75	0.151446%	194.00	0.980000%	1,255.38	0.604109%	773.86	2.434036%
OFFICE BLDG	LT	0		0		0.00		0.00		0.00		0.00	
	LU	0		0		0.00		0.00		0.00		0.00	
PIPELINE	PT	23,347,000	2.007246	46,863,172	0.852003%	198,917.14	0.184733%	43,129.61	1.250000%	291,837.50	0.736888%	172,041.24	3.023624%
FARMLAND	FT	101,628,000	0.250000	25,407,000	0.106116%	107,843.57	0.023008%	23,382.82	0.038250%	38,872.71	0.091779%	93,273.16	0.259153%
MG. FOREST	TT	8,849,200	0.250000	2,212,300	0.106116%	9,390.42	0.023008%	2,036.05	0.038250%	3,384.82	0.091779%	8,121.66	0.259153%
		2,071,732,818		2,100,023,214		8,910,977.29		1,933,278.06		4,056,462.16		7,707,148.84	