

THE CORPORATION OF THE MUNICIPALITY OF MISSISSIPPI MILLS

BY-LAW NO. 19-56

BEING a by-law to adopt the estimates for the sums required during the year 2019 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)	2.215258
Commercial Property Class (CT, CF, CG, ST, XT)	1.820545
Industrial Property Class (IT, JT, IF, LT)	2.554201
Landfill (HT)	1.344455
Pipeline Property Class (PT)	2.011753
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 \$1,955,616,166;

AND WHEREAS the municipal budget levy requirement for the Municipality of Mississippi Mills amounts to \$8,502,025 and the municipal policing levy amounts to \$1,876,772 (see attached Schedule 'B') for 2019;

AND WHEREAS there is no 2019 budget levy request from the Business Improvement Area (BIA) Board of Management.

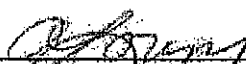
NOW THEREFORE the Council of the Corporation of the Municipality of Mississippi Mills enacts as follows:

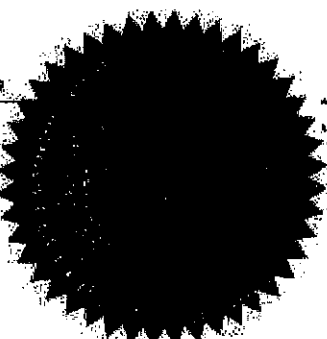
1. That the following tax rates be established and applied to the taxable assessments of the Municipality of Mississippi Mills for 2019 as follows and as attached as Schedule 'B':


Property Class	Municipal Tax Rate	Municipal Policing Tax Rate	(As set by County By-law) County Tax Rate
RT	.00428421	.00094477	.00369753
MT	.00908792	.00209291	.00802451
CT, ST, XT	.00779960	.00172000	.00673152
CU, CX, SU	.00545972	.00120400	.00471208
IT, JT	.01094274	.00241314	.00944423
IU, IX, LU, JU	.00711277	.00156854	.00613875
PT	.00861878	.00190065	.00743852
FT	.00107106	.00023619	.00092438
TT	.00107106	.00023619	.00092438

2. The assessment made in the year 2019, 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 2019 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 Tuesday, July 30, 2019 and Friday, September 27, 2019.
5. If taxes are not paid on the due dates, a penalty of one and one-quarter percent (1.25%) of the unpaid taxes shall be levied on the first day of the calendar month following the due date and a further penalty of one and one-quarter percent (1.25%) on the first day of each calendar month thereafter for as long as the default continues, but not after December 31st., 2019.
6. If any taxes levied pursuant to this By-law remain unpaid as of January 1st., 2020, interest at the rate of one and one-quarter percent (1.25%) of the unpaid taxes shall be charged on January 1st., 2020 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 21st day of May, 2019.


Christa Lowry, Mayor




Jeanne Harfield, Acting Clerk

SCHEDULE 'A' TO BY-LAW NO. 19-56

ESTIMATED EXPENDITURES

Council	\$227,450.00
General Government	1,811,596.00
Fire Department	870,151.00
Building Department	446,030.00
Protection to Persons & Property	2,164,283.00
Roads & Public Works	4,955,376.00
Waste Management	1,654,380.00
Agriculture & Drainage	19,710.00
Daycare	60,757.00
Parks & Recreation	1,294,650.00
Library	627,102.00
Heritage	39,750.00
Other Cultural	31,400.00
Planning & Development	272,507.00
Community Economic Development	<u>293,827.00</u>

Total Expenditures \$14,768,969.00

**Water & Sewer (Area Rated to Almonte
Ward but not included in tax rates)** \$3,453,282.00

Septage (not included in tax rates) 27,000.00

ESTIMATED REVENUES

Provincial Grants	\$ 912,938.00
Canada Grants	.00
Other Municipal Grants & Fees	26,700.00
Fees & Service Charges	2,247,320.00
Other Revenue	700,130.00
Transfer from Reserve/Reserve Fund	193,864.00
Grants in Lieu/Supp taxes	<u>309,220.00</u>

Total Revenue Before Taxation **\$4,390,172.00**
Policing Levy **1,876,772.00**
Tax Room **(.00)**
Fund Balance-Beginning of Year **0.00**
Requirement from Taxation 8,502,025.00

Total Revenue \$14,768,969.00

Water & Sewer \$3,453,282.00

Septage \$27,000.00

THE COPORATION OF THE MUNICIPALITY OF MISSISSIPPI MILLS
SCHEDULE B TO BY-LAW 19-56

		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											
RES/FARM	RT	1,739,223,904	1.000000	1,739,223,904	0.428421%	7,451,200.44	0.094477%	1,643,166.57	0.161000%	2,800,150.49	0.369753%	6,430,832.56	1.053651%
	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	21,070,060	2.215258	46,675,619	0.908792%	191,483.02	0.209291%	44,097.72	0.161000%	33,922.80	0.802451%	169,076.91	2.081534%
	MF	0		0		0.00		0.00		0.00		0.00	
NEW MULTI-RES	NT	0	1.100000	0		0.00		0.00		0.00		0.00	
COMMERC.	CT	47,483,343	1.820545	86,445,563	0.779960%	370,351.08	0.172000%	81,671.17	1.262523%	599,488.13	0.673152%	319,635.07	2.887635%
	CF	0		0		0.00		0.00		0.00		0.00	
	CG	0		0		0.00		0.00		0.00		0.00	
	CU	365,400	1.274382	465,659	0.545972%	1,994.98	0.120400%	439.94	1.073145%	3,921.27	0.471206%	1,721.79	2.210723%
	CW	0		0		0.00		0.00		0.00		0.00	
SHOP CENTR	ST	5,922,600	1.820545	10,782,360	0.779960%	46,193.91	0.172000%	10,186.85	1.262523%	74,774.19	0.673152%	39,868.10	2.887635%
	SU	135,000	1.274382	172,042	0.545972%	737.06	0.120400%	162.54	1.073145%	1,448.75	0.471206%	636.13	2.210723%
	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	2,673,775	1.274382	3,407,411	0.545972%	14,598.06	0.120400%	3,219.22	1.073145%	28,693.48	0.471206%	12,598.99	2.210723%
	XT	9,507,623	1.820545	17,309,056	0.779960%	74,155.66	0.172000%	16,353.08	1.030000%	97,928.52	0.673152%	64,000.75	2.655112%
	XU	95,532	1.274382	121,744	0.545972%	521.58	0.120400%	115.02	0.875500%	836.38	0.471206%	450.15	2.013078%
	XX	0		0		0.00		0.00		0.00		0.00	
INDUSTRIAL	IT	1,837,886	2.554201	4,694,330	1.094274%	20,111.51	0.241314%	4,435.08	1.290000%	23,708.73	0.944423%	17,357.43	3.570011%
	IF	0		0		0.00		0.00		0.00		0.00	
	IU	60,388	1.660231	100,258	0.711277%	429.53	0.156854%	94.72	1.064250%	642.68	0.613875%	370.71	2.546256%
	IX	529,047	1.660231	878,340	0.711277%	3,762.99	0.156854%	829.83	1.064250%	5,630.38	0.613875%	3,247.69	2.546256%
	JT	1,864,626	2.554201	4,762,630	1.094274%	20,404.12	0.241314%	4,499.60	1.030000%	19,205.65	0.944423%	17,609.97	3.310011%
	JX	0		0		0.00		0.00		0.00		0.00	
	JU	125,530	1.660231	208,409	0.711277%	892.87	0.156854%	196.90	0.849750%	1,066.69	0.613875%	770.60	2.331756%
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	22,736,839	2.011753	45,740,904	0.861878%	195,963.81	0.190065%	43,214.77	1.290000%	293,305.22	0.743852%	169,128.37	3.085795%
FARMLAND	FT	94,122,730	0.250000	23,530,683	0.107106%	100,811.09	0.023619%	22,231.08	0.040250%	37,884.40	0.092438%	87,005.40	0.263414%
MG. FOREST	TT	7,861,883	0.250000	1,965,471	0.107106%	8,420.55	0.023619%	1,856.92	0.040250%	3,164.41	0.092438%	7,267.39	0.263414%
		1,955,616,166		1,986,484,381		8,502,032.26		1,876,771.02		4,025,772.16		7,341,578.00	