

THE CORPORATION OF THE TOWN OF MIDLAND

BY-LAW 2025-32

A By-law to adopt the estimates of all amounts required for the current year 2025 and to establish the rates of taxation for the current year 2025.

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 2025; 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 \$175,000.00; 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 pass a by-law levying a separate tax rate, on the assessments in each property class in the local 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 7121-25 being a By-law to establish the County Tax Rates and Tax Ratios for the year 2025; levied certain amounts against the Town in the said Schedule "A" to this By-law; 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 2025 Provincial uniform education rates for the residential, multi-residential, farm and managed forest classes, the aggregate extraction, pipelines, and 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 COUNCIL OF THE CORPORATION OF THE TOWN OF MIDLAND HEREBY ENACTS AS FOLLOWS:

1. That, for the year 2025, the estimate of all sums required for Municipal purposes and required to be levied is \$30,074,928.
2. That, for the year 2025, 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 2025, 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 2025 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 2024-59.
5. That, the Treasurer shall add to the collectors roll all or any municipal charges for utility arrears, weed cutting, unpaid fees or charges or any statute or by-law against the respective property chargeable therewith and the same shall be collected by the Treasurer in the same manner and at the same time as all other taxes.
6. That, the balance of the taxes due, being the final tax bill, for all 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: Wednesday, August 20, 2025
 - Second Installment: Monday, October 20, 2025

In the event that the above installment due dates in Clauses 6 cannot be met due to circumstances beyond the control of Town staff, the Town's Treasurer is authorized to amend the installment due dates accordingly.

7. That, notwithstanding Clauses 5, 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. That, 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. That, 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. That, 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 7 of the Town of Midland Tax Collection Policy (CP-2024-09).
12. That, part payments may be accepted from time to time on account and applied to outstanding balances in accordance with S.347 of the Municipal Act.
13. That, Schedule "A" attached hereto shall form part of this By-law.
14. That, this By-law shall come into full force and effect immediately upon final passage.

BY-LAW PASSED AND ENACTED THIS 21st DAY OF MAY 2025.

THE CORPORATION OF THE TOWN OF MIDLAND

BILL GORDON – MAYOR

SHERRI EDGAR - CLERK

**Written approval of this By-law was given by Mayoral Decision MDE-2025- dated
May , 2025.**

SCHEDULE "A" to BY-LAW 2025-32

2025 TAX RATES and LEVIES

CLASS	QUAL	PROPERTY CLASS	ASSESSMENT	TAX RATES					LEVY			
				TOWN	WASTE	COUNTY	EDUCATION	TOTAL	TOWN	COUNTY	EDUCATION	TOTAL
R	T	Residential & Farm	1,736,362,094	1.252631%	0.000000%	0.310357%	0.153000%	1.715988%	21,750,209.86	5,388,921.30	2,656,634.00	\$ 29,795,765.17
M,N	T	Multi-Residential	87,735,400	1.252631%	0.000000%	0.310357%	0.153000%	1.715988%	1,099,000.82	272,292.96	134,235.16	1,505,528.94
C,S,D,G	T	Commercial	382,759,383	1.531091%	0.000000%	0.379349%	0.880000%	2.790440%	5,860,394.46	1,451,993.89	3,368,282.57	10,680,670.93
X	T	Commercial New Const	-	1.531091%	0.000000%	0.379349%	0.880000%	2.790440%	-	-	-	-
C,S,D,X	U	Excess Land	2,052,518	1.531091%	0.000000%	0.379349%	0.880000%	2.790440%	31,425.92	7,786.21	18,062.16	57,274.28
C	X	Vacant Land	5,876,700	1.531091%	0.000000%	0.379349%	0.880000%	2.790440%	89,977.62	22,293.20	51,714.96	163,985.79
I,L	T	Industrial	50,794,600	1.493762%	0.000000%	0.370101%	0.880000%	2.743863%	758,750.43	187,991.32	446,992.48	1,393,734.24
J	T	Industrial New Const	-	1.493762%	0.000000%	0.370101%	0.880000%	2.743863%	-	-	-	-
I,L	U	Excess Land	2,265,800	1.493762%	0.000000%	0.370101%	0.880000%	2.743863%	33,845.66	8,385.75	19,939.04	62,170.45
I	X	Vacant Land	7,822,500	1.493762%	0.000000%	0.370101%	0.880000%	2.743863%	116,849.53	28,951.15	68,838.00	214,638.68
V	T	Aggregate Extraction	1,461,300	1.377894%	0.000000%	0.341393%	0.511000%	2.230287%	20,135.17	4,988.78	7,467.24	32,591.18
P	T	Pipelines	5,110,000	1.624161%	0.000000%	0.402409%	0.880000%	2.906570%	82,994.63	20,563.10	44,968.00	148,525.73
F	T	Farmlands	3,964,463	0.313158%	0.000000%	0.077589%	0.038250%	0.428997%	12,415.03	3,075.99	1,516.41	17,007.43
T	T	Managed Forest	1,111,700	0.313158%	0.000000%	0.077589%	0.038250%	0.428997%	3,481.38	862.56	425.23	4,769.16
PAYMENTS-IN-LIEU:												
R	F	Residential-full	117,000	1.252631%	0.000000%	0.310357%	0.153000%	1.715988%	1,465.58	363.12	179.01	2,007.71
R	P	Residential-full	2,749,000	1.252631%	0.000000%	0.310357%	0.153000%	1.715988%	34,434.83	8,531.71	4,205.97	47,172.51
R	G	Residential-general	839,000	1.252631%	0.000000%	0.310357%	0.000000%	1.562988%	10,509.57	2,603.90	-	13,113.47
M	P	Multi-Residential	-	-	-	-	-	-	-	-	-	-
C,G	F	Commercial-full	10,540,800	1.531091%	0.000000%	0.379349%	0.980000%	2.890440%	161,389.24	39,986.42	103,299.84	304,675.50
C	G	Commercial-general	360,000	1.531091%	0.000000%	0.379349%	0.000000%	1.910440%	5,511.93	1,365.66	-	6,877.58
C	Y	Com Excess Land -full	-	1.531091%	0.000000%	0.379349%	0.980000%	2.890440%	-	-	-	-
C	Z	Com Vac Land-general	-	1.531091%	0.000000%	0.379349%	0.000000%	1.910440%	-	-	-	-
I	H	Ind Occupied-full	143,000	1.493762%	0.000000%	0.370101%	1.250000%	3.113863%	2,136.08	529.24	1,787.50	4,452.82
I	V	Ind Excess Land	-	1.493762%	0.000000%	0.370101%	1.250000%	3.113863%	-	-	-	-
I	Y	Ind Vacant Land	-	1.493762%	0.000000%	0.370101%	1.250000%	3.113863%	-	-	-	-
Total			\$ 2,302,065,258.00						\$ 30,074,927.74	\$ 7,451,486.25	\$ 6,928,547.57	\$ 44,454,961.56

Downtown Midland (BIA) Business Improvement Area

CLASS	QUAL	PROPERTY CLASS	Assessment	Rates	Total
C,S,D,G	T	Commercial Occupied	27,466,679	0.637136%	\$ 175,000.00
C	X	Commercial Vacant Land	-	0.637136%	-
I	T	Industrial Occupied	-	0.637136%	-
Total			27,466,679		\$ 175,000.00