

A by-law for the collection of interim taxes  
for the Regular Installment Plan (2024)

**WHEREAS** it is expedient to provide for the levy and collection of interim taxes for the year 2024 and to impose penalties and interest on all arrears of taxes pursuant to Sections 317, 342, 343, 345, 346, 347 and 355 of the *Municipal Act, 2001*, S.O. 2001, c. 25 as amended;

**AND WHEREAS** Section 317 of the *Municipal Act, 2001*, S.O. 2001, c. 25 as amended provides for an interim levy, on the assessment for real property according to the most recently revised tax roll, of a sum not exceeding 50 per cent of the total amount of taxes for municipal and school purposes levied on a property for the previous year;

**AND WHEREAS** Section 317 of the *Municipal Act, 2001*, S.O. 2001, c. 25 as amended, provides for the adjustment in the calculation of the taxes for the previous year for the purposes of calculating an interim levy;

**AND WHEREAS** Section 317 of the *Municipal Act, 2001*, S.O. 2001, c. 25 as amended, provides for an interim levy on the assessment for real property added to the tax roll for the current year that was not on the assessment roll in the previous year;

**AND WHEREAS** By-law 0211-2009, as amended, delegates the powers and duties of the Treasurer under the *Municipal Act, 2001*, S.O. 2001, c. 25 or any other Act with respect to the collection of taxes and the sale of land for tax arrears to the Director, Finance & Treasurer and the Manager, Revenue and Taxation.

**NOW THEREFORE** the Council of The Corporation of the City of Mississauga ENACTS as follows:

1. For the purposes of this By-law:

“*City*” means The Corporation of the City of Mississauga;

“*Council*” means the Council of the City;

“*Treasurer*” means the City's Director, Finance and Treasurer; or the Manager, Revenue and Taxation.

2.
  - (1) There shall be levied and collected an amount on the assessment of property within the City according to the tax roll for taxation in the previous year as most recently revised before this By-law is passed provided that the amount levied shall not exceed 50 per cent of the total amount of taxes for municipal and school purposes levied on the property for the previous year.
  - (2) For the purpose of calculating the total amount of taxes for the previous year under subsection 2(1), if any taxes for municipal and school purposes were levied on a property for only part of the previous year because assessment was added to the tax roll during the year, an amount shall be added equal to the additional taxes that would have been levied on the property if the taxes for municipal and school purposes had been levied for the entire year.
3. For tax accounts added to the tax roll for the current year that were not on the assessment roll upon which the amounts under Section 2 are levied, the amount levied shall be calculated using the tax rates set out in Schedule "A" attached to this By-law, against the phased-in assessment, as most recently revised prior to billing.

4. For properties where the assessed value of the property provided on the most recently returned assessment roll has decreased by more than 60 percent over the previous year's assessed value, the amount levied shall be calculated using the tax rates set out in Schedule "A" attached to this By-law, against the phased-in assessment, as most recently revised prior to billing.
5. Notwithstanding Sections 2, 3 and 4, where the interim levy taxes to be imposed on a property would be less than twenty-five (25) dollars, the amount of actual taxes payable shall be zero.
6. There may be added to the tax roll all or any arrears of charges, fees, costs or other expenses as may be permitted by Provincial legislation and such arrears of charges, fees, costs or other expenses shall be deemed to be taxes, collected as taxes, or collected in the same manner as municipal taxes, or dealt with in such fashion as may be specifically authorized by the applicable statute.
7.
  - (1) The levies made under Sections 2, 3 and 4 and such additions to the tax roll described in Section 6 for properties in the residential, farm, managed forest and pipeline property classes shall be due and payable in three installments on March 7th, April 4th, and May 2nd, 2024.
  - (2) The levies made under Sections 2, 3 and 4 and such additions to the tax roll described in Section 6 for properties with any portion of assessment in the commercial, industrial, multi-residential or new multi-residential property classes, shall be due and payable in one installment on March 7th, 2024.
8.
  - (1) The Treasurer shall add a percentage charge as a penalty for default in payment of any tax installment in accordance with By-law 0222-2009, as amended.
  - (2) The Treasurer shall also add a percentage charge as interest for default in payment of any tax installment in accordance with By-law 0222-2009, as amended.
9. The Treasurer is hereby authorized to accept part payment from time to time on account of any taxes due and to give a receipt for such part payment provided that acceptance of any such part payment does not affect the collection of any percentage charge imposed and collectible under the provision of By-law 0222-2009, as amended, in respect of non-payment of any taxes or any class of taxes or of any installment thereof.
10.
  - (1) The following institutions are hereby authorized to collect installments of taxes to be credited to the Treasurer:
    - (a) All Schedule I and Schedule II banks pursuant to the *Bank Act* (Canada);
    - (b) Trust corporations registered under the *Loan and Trust Corporations Act*, and
    - (c) Credit unions as defined in the *Credit Unions and Caisses Populaires Act, 2020*.
  - (2) The institutions described in subsection 10(1) shall provide a receipt to the payor and the City shall credit the taxpayer's account for the amount paid effective on the date of the institution's receipt to the taxpayer.
  - (3) Taxes paid into a financial institution to the credit of the Treasurer of the City shall be accompanied by such information as may be required by the Treasurer, sufficient to identify the tax account against which the tax payment is to be applied.
  - (4) Where a payment by a payor into a financial institution to the credit of the Treasurer has been applied to the wrong tax account as a result of a clerical or typographical error, the Treasurer may, upon receipt of the written request of the financial institution or payor accompanied by such evidence as the Treasurer may require to establish the existence of said error, reverse and apply said payment to the correct tax account upon such terms and conditions including the posting of security by the financial institution or payor, as the Treasurer may require.

11.     Payments received on account of taxes shall be applied as follows:
- (1)     Payment shall first be applied against penalty and interest charges owing according to the length of time the charges have been owing, with the charges imposed earlier being discharged before charges imposed later;
  - (2)     Payment shall then be applied against the taxes owing (including any items referred to in Section 6 of this By-law which have been added to the tax roll) according to the length of time they have been owing, with the taxes (including any items referred to in Section 6 of this By-law which have been added to the tax roll) imposed earlier being discharged before taxes (including any items referred to in Section 6 of this By-law which have been added to the tax roll) imposed later.
12.     (1)     The Treasurer is hereby authorized to mail, by regular mail or electronically, every tax notice or cause the same to be mailed to the address of the property as shown on the tax roll or to an alternate address, or provide electronic eBill notification, as directed in writing by the person taxed.
- (2)     Immediately after sending a tax bill, the Treasurer shall create a record of the date on which it was sent and this record is, in the absence of evidence to the contrary, proof that the tax bill was sent on that date.
13.     Schedule "A" attached hereto forms an integral part of this By-law.
14.     If any section or portion of this By-law is found by a court of competent jurisdiction to be invalid, it is the intent of Council for the City that all remaining sections and portions of this By-law continue in force and effect.

**ENACTED** and **PASSED** this 17<sup>th</sup> day of January, 2024.

Approved by Legal Services <b>City Solicitor</b> City of Mississauga

Chris Ibarra
December 21, 2023
File: BL.01-23.35

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MAYOR

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CLERK

Schedule "A"

The Corporation of the City of Mississauga  
2024 Interim Tax Rates

Description	Tax Class	2024 Interim Tax Rate
Residential	RT	0.440769%
Residential Shared (PIL for Ed)	RH	0.440769%
Res Farm Awaiting Development I	R1	0.132230%
Res Farm Awaiting Development II	R4	0.440769%
Residential - Education Only	RD	0.076500%
Multi-Residential	MT	0.537521%
Multi-Residential Farm Awaiting Development I	M1	0.132230%
MR Farm Awaiting Development II	M4	0.537521%
New Multi-Residential	NT	0.440769%
Commercial	CT	0.992588%
Commercial Shared (PIL for Ed)	CH	1.024951%
Commercial Taxable (No Ed)	CM	0.552588%
Commercial Excess Land (PIL for Ed)	CK	1.024951%
Commercial Farm Awaiting Development I	C1	0.132230%
Commercial Farm Awaiting Development II	C4	0.992588%
Commercial Small Scale On-Farm Business	C0	0.248146%
Commercial Small Scale On-Farm Business	C7	0.248146%
Commercial Excess Land	CU	0.992588%
Commercial Vacant Land (PIL for Ed)	CJ	1.024951%
Commercial Vacant Land	CX	0.992588%
Office Building	DT	0.992588%
Office Building Shared (PIL for Ed)	DH	1.024951%
Office Building Excess Land	DU	0.992588%
Office Building Excess Land (PIL for Ed)	DK	1.024951%
Shopping Centre	ST	0.992588%
Shopping Centre Excess Land	SU	0.992588%
Parking Lot	GT	0.992588%
Industrial	IT	1.028303%
Industrial Shared (PIL for Ed)	IH	1.121319%
Industrial Farm Awaiting Development I	I1	0.132230%
Industrial Farm Awaiting Development II	I4	1.028303%
Industrial Small Scale On-Farm Business	I0	0.257075%
Industrial Small Scale On-Farm Business	I7	0.257075%
Industrial Excess Land	IU	1.028303%
Industrial Vacant Land	IX	1.028303%
Industrial - Water Intake System	II	1.121319%
Industrial Vacant Land (PIL for Ed)	IJ	1.121319%
Industrial Excess Land (PIL for Ed)	IK	1.121319%
Large Industrial	LT	1.028303%
Large Industrial Shared (PIL for Ed)	LH	1.121319%
Large Industrial Vacant Land (PIL for Ed)	LJ	1.121319%
Large Industrial Excess Land (PIL for Ed)	LK	1.121319%
Large Industrial Excess Land	LU	1.028303%
Pipeline	PT	0.918329%
Farm	FT	0.110191%
Managed Forests	TT	0.110191%