

A by-law to establish the tax ratios and tax rates to levy the residential, commercial, industrial, multi-residential, new multi-residential, pipe line, farm and managed forests property taxes and to levy an amount upon public hospitals, universities and colleges for the year 2025

WHEREAS The Corporation of the City of Mississauga is required under Section 290(1) of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended (the "*Municipal Act, 2001*"), to adopt yearly estimates of all sums required during the year for the purposes of The Corporation of the City of Mississauga, including the sums required by law to be provided by Council for any local boards of The Corporation of the City of Mississauga;

AND WHEREAS the Council of The Corporation of the City of Mississauga passed Resolution 0252-2024 on November 27, 2024, and the Mayor of The Corporation of the City of Mississauga issued Mayoral Decision MDE-0028-2024 on December 2, 2024 in accordance with Section 284.16 of the *Municipal Act, 2001* and O. Reg 530/22;

AND WHEREAS the 2025 Net Operating Levy is estimated at \$747,520,139;

AND WHEREAS it is necessary to establish tax ratios for the taxation year 2025 by the Council of The Corporation of the City of Mississauga pursuant to the *Municipal Act, 2001*;

AND WHEREAS the tax ratios establish the relative amount of taxation to be borne by each property class;

AND WHEREAS the property classes have been prescribed by the Minister of Finance under the *Assessment Act*, R.S.O. 1990, c. A.31, (the "*Assessment Act*"), as amended, and the regulations thereto;

AND WHEREAS Section 310 of the *Municipal Act, 2001*, allows an upper-tier municipality to delegate to each of its lower-tier municipalities the authority to pass a by-law establishing the tax ratios for the year within the lower-tier for both lower-tier and upper-tier purposes;

AND WHEREAS pursuant to The Regional Municipality of Peel By-law Number 1-2025, The Regional Municipality of Peel delegated to the council of each area municipality the authority to pass a by-law establishing tax ratios and setting out a method by which the portion of Regional levies will be raised in each area municipality for the 2025 taxation year;

AND WHEREAS The Regional Municipality of Peel adopted in By-law Number 12-2025 on March 20, 2025, estimates of all sums required by The Regional Municipality of Peel during the year 2025 for the purposes of the Regional Corporation that will provide for a general levy and special levies on area municipalities;

AND WHEREAS Ontario Regulation 400/98, under *Education Act*, R.S.O. 1990, c.E.2 prescribes the tax rates for school purposes for 2025 for residential properties (including residential, multi-residential, and new multi-residential classes), and for the commercial, industrial, pipe line, farm and managed forest classes;

AND WHEREAS it is necessary for the Council of The Corporation of the City of Mississauga, pursuant to the *Municipal Act, 2001*, to levy on the whole rateable property for the residential, multi-residential, new multi-residential, commercial, industrial, pipe line, farm and managed forest classes according to the last revised assessment roll for The Corporation of the City of Mississauga the sums set forth for various purposes in Schedule A attached hereto for the current year;

AND WHEREAS Section 323 of the *Municipal Act, 2001*, authorizes a local municipality in which there is situated a university designated by the Minister of Training, Colleges and Universities or a college of applied arts and technology, or a public hospital or provincial mental health facility designated by the Minister of Health and Long-Term Care, to levy an annual amount not exceeding the prescribed amount for each full-time student enrolled in the university or college or for each provincially rated bed in the public hospital or provincial mental health facility;

AND WHEREAS Ontario Regulation 384/98, under the *Municipal Act, 2001*, prescribes the rate for universities, colleges of applied arts and technology, and designated public hospitals for the purposes of Section 323 of the *Municipal Act, 2001*;

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

1. For the taxation year 2025, the tax ratio for property in:
 - a) the residential class is 1.000000;
 - b) the commercial class is 1.516977;
 - c) the industrial class is 1.615021;
 - d) the multi-residential class is 1.265604;
 - e) the new multi-residential class is 1.000000;
 - f) the pipe line class is 1.313120;
 - g) the farm class is 0.250000; and
 - h) the managed forests class is 0.250000.
2. For the year 2025, The Corporation of the City of Mississauga shall levy upon the residential, commercial, industrial, multi-residential, new multi-residential, pipe line, farm and managed forests property assessments the rates of taxation per current value assessment for general purposes as set out in Schedule A attached to this By-law.
3. The estimates to be levied for the current year are as set forth in Schedule A attached to this By-law.
4. For universities, colleges of applied arts and technology or designated public hospitals or provincial mental health facilities within the City of Mississauga, taxes due and payable shall be calculated based on \$75 on each:
 - a) full time student enrolled in a designated university or college of applied arts and technology in the year preceding the year of levy;
 - b) provincially rated bed in a designated public hospital or provincial mental health facility as determined by the relevant Provincial Minister.
5. (1) For payments-in-lieu of taxes due to The Corporation of the City of Mississauga, the actual amount due to The Corporation of the City of Mississauga shall be based on the assessment roll and the tax rates for the applicable classes as set out in Schedule A.
- (2) Notwithstanding subsection 5(1), payment-in-lieu of taxes due to The Corporation of the City of Mississauga for land that is owned or leased by the Greater Toronto Airports Authority operating the Toronto Pearson International Airport will be calculated in accordance with Ontario Regulation 282/98 under the *Assessment Act*, as amended.
6. Schedule A attached hereto shall be and hereby forms part of this By-law.
7. 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 of The Corporation of the City of Mississauga that all remaining sections and portions of this By-law continue in full force and effect.

ENACTED AND PASSED this 30th day of April, 2025.

Approved by Legal Services City Solicitor City of Mississauga

Chris Ibarra
Date: April 22, 2025
File: BL.01-25.12

MAYOR

CLERK

Schedule A
The Corporation of the City of Mississauga
2025 Final Tax Rates and Levy

Class	Description	Returned Assessment for 2025	City Tax Rate (%)	Region Tax Rate (%)	Education Tax Rate (%)	Total Tax Rate (%)	City of Mississauga Levy	Region of Peel Levy	Education Levy	Total Levy
RT	Residential	129,444,793,398	0.379527%	0.501337%	0.153000%	1.033864%	491,277,612	648,955,132	198,050,534	1,338,283,278
RH	Residential Shared (PIL for Ed)	1,640,500	0.379527%	0.501337%	0.153000%	1.033864%	6,226	8,224	2,510	16,960
R1	Res Farm Awaiting Development I	1,719,000	0.113858%	0.150401%	0.045900%	0.310159%	1,957	2,585	789	5,331
R4	Res Farm Awaiting Development II	0	0.379527%	0.501337%	0.153000%	1.033864%	0	0	0	0
RD	Residential - Education Only	0	0.000000%	0.000000%	0.153000%	0.153000%	0	0	0	0
MT	Multi-Residential	6,909,539,605	0.480331%	0.634495%	0.153000%	1.267825%	33,188,631	43,840,655	10,571,596	87,600,882
M1	MR Farm Awaiting Development I	27,614,000	0.113858%	0.150401%	0.045900%	0.310159%	31,441	41,532	12,675	85,648
M4	MR Farm Awaiting Development II	0	0.480331%	0.634495%	0.153000%	1.267825%	0	0	0	0
NT	New Multi-Residential	142,320,500	0.379527%	0.501337%	0.153000%	1.033864%	540,144	713,506	217,750	1,471,400
CT	Commercial	19,997,146,485	0.575733%	0.760517%	0.880000%	2.216251%	115,130,240	152,081,753	175,974,889	443,186,882
CH	Commercial Shared (PIL for Ed)	15,742,400	0.575733%	0.760517%	0.944727%	2.280978%	90,634	119,724	148,723	359,081
CM	Commercial Taxable (No Ed)	45,493,500	0.575733%	0.760517%	0.000000%	1.336251%	261,921	345,986	0	607,907
CK	Commercial Excess Land (PIL for Ed)	3,668,900	0.575733%	0.760517%	0.944727%	2.280978%	21,123	27,903	34,661	83,687
C1	Commercial Farm Awaiting Development I	75,816,900	0.113858%	0.150401%	0.045900%	0.310159%	86,324	114,030	34,800	235,154
C4	Commercial Farm Awaiting Development II	0	0.575733%	0.760517%	0.880000%	2.216251%	0	0	0	0
C0	Commercial Small Scale On Farm Business	0	0.143933%	0.190129%	0.220000%	0.554063%	0	0	0	0
C7	Commercial Small Scale On Farm Business	22,400	0.143933%	0.190129%	0.220000%	0.554063%	32	43	49	124
CU	Commercial Excess Land	244,828,769	0.575733%	0.760517%	0.880000%	2.216251%	1,409,561	1,861,965	2,154,493	5,426,019
CJ	Commercial Vacant Land (PIL for Ed)	783,000	0.575733%	0.760517%	0.944727%	2.280978%	4,508	5,955	7,397	17,860
CX	Commercial Vacant Land	335,431,100	0.575733%	0.760517%	0.880000%	2.216251%	1,931,189	2,551,011	2,951,794	7,433,994
DT	Office Building	4,413,178,219	0.575733%	0.760517%	0.880000%	2.216251%	25,408,139	33,562,983	38,835,968	97,807,090
DH	Office Building Shared (PIL for Ed)	11,283,500	0.575733%	0.760517%	0.944727%	2.280978%	64,963	85,813	106,598	257,374
DU	Office Building Excess Land	41,422,342	0.575733%	0.760517%	0.880000%	2.216251%	238,482	315,024	364,517	918,023
DK	Office Building Excess Land (PIL for Ed)	4,322,300	0.575733%	0.760517%	0.944727%	2.280978%	24,885	32,872	40,834	98,591
ST	Shopping Centre	6,996,530,255	0.575733%	0.760517%	0.880000%	2.216251%	40,281,358	53,209,821	61,569,466	155,060,645

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SU	Shopping Centre Excess Land	37,696,600	0.575733%	0.760517%	0.880000%	2.216251%	217,032	286,689	331,730	835,451
GT	Parking Lot	149,792,200	0.575733%	0.760517%	0.880000%	2.216251%	862,404	1,139,196	1,318,171	3,319,771
IT	Industrial	4,406,364,889	0.612944%	0.809670%	0.880000%	2.302614%	27,008,534	35,677,032	38,776,011	101,461,577
IH	Industrial Shared (PIL for Ed)	64,545,112	0.612944%	0.809670%	1.066032%	2.488646%	395,625	522,603	688,072	1,606,300
I1	Industrial Farm Awaiting Development I	57,288,700	0.113858%	0.150401%	0.045900%	0.310159%	65,228	86,163	26,296	177,687
I4	Industrial Farm Awaiting Development II	0	0.612944%	0.809670%	0.880000%	2.302614%	0	0	0	0
I0	Industrial Small Scale On-Farm Business	0	0.153236%	0.202418%	0.220000%	0.575654%	0	0	0	0
I7	Industrial Small Scale On-Farm Business	0	0.153236%	0.202418%	0.220000%	0.575654%	0	0	0	0
IU	Industrial Excess Land	49,233,409	0.612944%	0.809670%	0.880000%	2.302614%	301,773	398,628	433,254	1,133,655
IX	Industrial Vacant Land	202,723,400	0.612944%	0.809670%	0.880000%	2.302614%	1,242,580	1,641,391	1,783,966	4,667,937
II	Industrial - Water Intake System	0	0.612944%	0.809670%	1.066032%	2.488646%	0	0	0	0
IJ	Industrial Vacant Land (PIL for Ed)	1,747,000	0.612944%	0.809670%	1.066032%	2.488646%	10,708	14,145	18,624	43,477
IK	Industrial Excess Land (PIL for Ed)	15,939,288	0.612944%	0.809670%	1.066032%	2.488646%	97,699	129,056	169,918	396,673
LT	Large Industrial	1,006,764,782	0.612944%	0.809670%	0.880000%	2.302614%	6,170,901	8,151,476	8,859,530	23,181,907
LH	Large Industrial Shared (PIL for Ed)	0	0.612944%	0.809670%	1.066032%	2.488646%	0	0	0	0
LJ	Large Industrial Vacant Land (PIL for Ed)	0	0.612944%	0.809670%	1.066032%	2.488646%	0	0	0	0
LK	Large Industrial Excess Land (PIL for Ed)	0	0.612944%	0.809670%	1.066032%	2.488646%	0	0	0	0
LU	Large Industrial Excess Land	48,844,333	0.612944%	0.809670%	0.880000%	2.302614%	299,388	395,478	429,830	1,124,696
PT	Pipe Line	169,298,000	0.498364%	0.658316%	0.880000%	2.036680%	843,721	1,114,516	1,489,822	3,448,059
FT	Farm	4,878,500	0.094882%	0.125334%	0.038250%	0.258466%	4,629	6,114	1,866	12,609
TT	Managed Forests	576,700	0.094882%	0.125334%	0.038250%	0.258466%	547	723	221	1,491
		174,928,989,986					747,520,139	987,439,727	545,407,354	2,280,367,220