

**THE CORPORATION OF THE COUNTY OF MIDDLESEX**

**BY-LAW #7269**

A BY-LAW to adopt tax rates and the payment schedule of the 2024 County levy by the lower-tier municipalities in the County of Middlesex.

**WHEREAS:**

- A. Section 311(2) of the *Municipal Act, 2001*, S.O. 2001, c.25, (the "*Municipal Act, 2001*"), as amended, provides that an upper-tier municipality, on or before April 30 in each year, shall pass a by-law directing each lower tier municipality to levy a separate tax rate, as specified in the by-law, on the assessment in each property class in the lower-tier municipality rateable for upper-tier purposes. 2001, C25, s.311(2).

**NOW THEREFORE** the Council of The Corporation of the County of Middlesex enacts as follows:

- 1. That 2024 tax rates for County purposes be approved as follows:

| Property Class                | Tax Ratio | Discount     | 2024 Tax Rate |
|-------------------------------|-----------|--------------|---------------|
| Residential                   | 1.000000  |              | .00443866     |
| Farmland                      | 0.250000  |              | .00110967     |
| Farmland Awaiting Development | 1.000000  | 35% ( x .65) | .00288513     |
| Managed Forests               | 0.250000  |              | .00110967     |
| Pipeline                      | 1.055500  |              | .00468501     |
| New Multi – Residential       | 1.000000  |              | .00443866     |
| Multi Residential             | 1.769700  |              | .00785510     |
| Commercial                    | 1.144900  |              | .00508182     |
| Commercial Vacant Land        | 1.144900  | 30% ( x .70) | .00355728     |
| Industrial                    | 1.745100  |              | .00774591     |
| Industrial Vacant Land        | 1.745100  | 35% ( x .65) | .00503484     |
| Landfill                      | 1.100000  |              | .00488253     |

- 2. That the calculation of the 2024 tax rates is attached hereto as Schedule "A", forming part of this By law.
- 3. That pursuant to Section 311 (13) of the *Municipal Act, 2001* a lower tier municipality in a county shall pay amounts to the upper-tier municipality in the following installments:
  - a) 25 per cent of the amount required to be raised by the lower-tier municipality for upper tier purposes in the previous year, on or before March 31.
  - (b) 50 per cent of the amount required to be raised by the lower-tier municipality for upper-tier purposes in the current year, less the amount of the installment paid under (a), on or before June 30.
  - (c) 25 per cent of such current amount, on or before September 30.
  - (d) The balance of the entitlement for the year, on or before December 15.
- 4. That the payment schedule of the 2024 Levy is attached hereto as Schedule "B", forming part of this Bylaw.

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5. That pursuant to Ontario Regulation 382/98: Payments in Lieu of Taxes, Distribution, the Council of an upper tier municipality may, by agreement with a majority of the lower tier municipalities representing at least two thirds of the total weighted assessment of the upper tier municipality, provide by bylaw for any number of installments and their due dates of the payments in lieu of taxes, and that the installment schedule of the County's share of the lower tier payments in lieu of taxes shall be the same as the installments outlined in #3. It is noted that the payments in lieu of taxes are included in Schedule "B".
6. That pursuant to Sections 311 (17) and (19) of the *Municipal Act, 2001*, if a lower tier municipality fails to make any payment, or portion of it, the lower-tier municipality shall pay to the upper-tier municipality interest on the amount in default at the rate of 15 per cent per year, from the date payment is due until it is made, and, where such installments or any portion thereof are paid in advance of such due dates, the upper-tier municipality may allow to the lower-tier municipality, a discount thereon from the date of payment to the date upon which the payment is due at the minimum lending rate of the majority of chartered banks on the date of payment.

PASSED IN COUNCIL this 26<sup>th</sup> day of March, 2024.

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Aina DeViet, Warden

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Paul Shipway, County Clerk

**Schedule "A"**

**TAXATION YEAR**

2024

**County of Middlesex  
Calculation of 2024 Tax Rates**

**A = 0.00443866**

| Property Class          | 1<br>Total<br>CVA & PIL's | Tax Ratio | 3<br>Discount<br>( in brackets ) | 2023<br>W.A           | 4<br>2024<br>W.A<br>(col. 1 x 2 x 3 ) | %<br>inc.<br>W.A. | 5<br>2024<br>Tax Rates<br>(col. 2 x 3 x A) | 6<br>2024<br>Levy<br>(col. 5 x 1) | 7<br>%<br>by property class |
|-------------------------|---------------------------|-----------|----------------------------------|-----------------------|---------------------------------------|-------------------|--|-----------------------------------|-----------------------------|
| Residential             | 9,042,459,350             | 1.000000  | 1.00                             | 8,888,662,978         | 9,042,459,350                         | 1.7               | 0.00443866                                 | 40,136,311.00                     | 72.69                       |
| FAD (C,I,M,R)           | 1,989,800                 | 1.000000  | (35%) 0.65                       | 1,639,820             | 1,293,370                             | -21.1             | 0.00288513                                 | 5,741.00                          | 0.01                        |
| Farm                    | 6,763,959,124             | 0.250000  | 1.00                             | 1,656,498,196         | 1,690,989,781                         | 2.1               | 0.00110967                                 | 7,505,763.00                      | 13.59                       |
| Managed Forests         | 23,169,500                | 0.250000  | 1.00                             | 5,681,400             | 5,792,375                             | 2.0               | 0.00110967                                 | 25,710.00                         | 0.05                        |
| Pipelines               | 318,930,000               | 1.055500  | 1.00                             | 328,090,565           | 336,630,615                           | 2.6               | 0.00468501                                 | 1,494,190.00                      | 2.71                        |
| New Multi - residential | 28,117,000                | 1.000000  | 1.00                             | 26,295,000            | 28,117,000                            | 6.9               | 0.00443866                                 | 124,802.00                        | 0.23                        |
| Multi - residential     | 111,200,100               | 1.769700  | 1.00                             | 199,778,071           | 196,790,817                           | -1.5              | 0.00785510                                 | 873,488.00                        | 1.58                        |
| Commercial Occupied     | 656,354,957               | 1.144900  | 1.00                             | 720,195,819           | 751,460,790                           | 4.3               | 0.00508182                                 | 3,335,478.00                      | 6.04                        |
| Commercial Vacant Land  | 24,051,500                | 1.144900  | (30%) 0.70                       | 20,242,319            | 19,275,594                            | -4.8              | 0.00355728                                 | 85,558.00                         | 0.15                        |
| Industrial Occupied     | 201,884,854               | 1.745100  | 1.00                             | 319,609,575           | 352,309,259                           | 10.2              | 0.00774591                                 | 1,563,782.00                      | 2.83                        |
| Industrial Vacant Land  | 11,604,415                | 1.745100  | (35%) 0.65                       | 12,940,169            | 13,163,062                            | 1.7               | 0.00503484                                 | 58,426.00                         | 0.11                        |
| Landfill                | 1,283,400                 | 1.100000  | 1.00                             | 1,411,740             | 1,411,740                             | -                 | 0.00488253                                 | 6,266.00                          | 0.01                        |
| <b>Totals</b>           | <b>17,185,004,000</b>     |           |                                  | <b>12,181,045,650</b> | <b>12,439,693,753</b>                 | <b>2.1</b>        |  | <b>55,215,515.00</b>              | <b>100.00</b>               |

CVA = current value assessment

PIL's = payments in lieu of taxes

FAD = farmland awaiting development

W.A. = weighted assessment

Note: numbers may vary due to rounding

**Calculation of 2020 Residential Tax Rate**

2023 County Levy

52,530,030

1,115,404

53,645,434

2024 County Levy

55,215,515

divide by weighted assessment

12,439,693,753

2023 residential tax rate

0.00431244

2024 residential tax rate

0.00443866 = A

assessment data: source MPAC Control Totals

|                       | 2023<br>Tax Rate | 2024<br>Tax Rate | inc. \$  | inc. % |
|-----------------------|------------------|------------------|----------|--------|
|                       | 0.00431244       | 0.00443866       |          | 2.93   |
| Residential taxes per | \$ 100,000       | \$ 431.24        | \$ 12.62 | 2.93   |
|                       | \$ 150,000       | \$ 646.87        | \$ 18.93 | 2.93   |
|                       | \$ 303,000       | \$ 1,306.67      | \$ 38.24 | 2.93   |

**Schedule "B"**  
**County of Middlesex**  
**Payment Schedule - 2024 County Levy**

| Municipality        | 1<br>2024<br>County Levy | 2<br>March 31<br>25%<br>of 2023 Levy | 3<br>June 30<br>50% of 2024 Levy<br>less column 2 | 4<br>September 30<br>25% of 2024 Levy | 5<br>December 15<br>Balance |
|---------------------|--------------------------|--------------------------------------|---|---------------------------------------|-----------------------------|
| Adelaide Metcalfe   | 2,840,563                | 691,813                              | \$ 728,469  | \$ 710,141                            | \$ 710,140                  |
| Lucan Biddulph      | 3,634,032                | 856,953                              | \$ 960,063  | \$ 908,508                            | \$ 908,508                  |
| Middlesex Centre    | 16,154,017               | 3,805,013                            | \$ 4,271,994                                      | \$ 4,038,504                          | \$ 4,038,506                |
| Newbury             | 159,727                  | 38,719                               | \$ 41,145   | \$ 39,932                             | \$ 39,931                   |
| North Middlesex     | 4,666,565                | 1,128,871                            | \$ 1,204,412                                      | \$ 1,166,641                          | \$ 1,166,641                |
| Southwest Middlesex | 3,151,728                | 769,320                              | \$ 806,544  | \$ 787,932                            | \$ 787,932                  |
| Strathroy Caradoc   | 13,358,289               | 3,196,143                            | \$ 3,483,001                                      | \$ 3,339,572                          | \$ 3,339,573                |
| Thames Centre       | 11,250,594               | 2,645,675                            | \$ 2,979,622                                      | \$ 2,812,649                          | \$ 2,812,648                |
| <b>Totals</b>       | <b>55,215,515</b>        | <b>13,132,507</b>                    | <b>14,475,250</b>                                 | <b>13,803,879</b>                     | <b>13,803,879</b>           |

Note: numbers may vary due to rounding