

THE CORPORATION OF THE COUNTY OF MIDDLESEX

BY-LAW #7329

A BY-LAW to adopt tax rates and the payment schedule of the 2025 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 2025 tax rates for County purposes be approved as follows:

Property Class	Tax Ratio	Discount	2025 Tax Rate
Residential	1.000000		.00462281
Farmland	0.250000		.00115570
Farmland Awaiting Development	1.000000	35% ( x .65)	.00300483
Managed Forests	0.250000		.00115570
Pipeline	1.055500		.00487938
New Multi – Residential	1.000000		.00462281
Multi Residential	1.769700		.00818099
Commercial	1.144900		.00529266
Commercial Vacant Land	1.144900	30% ( x .70)	.00370486
Industrial	1.745100		.00806727
Industrial Vacant Land	1.745100	35% ( x .65)	.00524372
Aggregate Extraction	1.419999		.00656439
Landfill	1.100000		.00508509

- 2. That the calculation of the 2025 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 2025 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 22<sup>th</sup> day of April, 2025.

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Brian Ropp, Warden

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Marci Ivanic, County Clerk

## 2025

**A = 0.00462281**

assessment data: source MPAC Control Totals			2024		2025		inc. \$	inc. %
			Tax Rate		Tax Rate			
			0.00443866		0.00462281			
Residential taxes per	\$	100,000	\$	443.87	\$	462.28	\$ 18.42	4.1
	\$	150,000	\$	665.80	\$	693.42	\$ 27.62	4.1
	\$	303,000	\$	1,344.91	\$	1,400.71	\$ 55.80	4.1

**Schedule "B"**  
**County of Middlesex**  
**Payment Schedule - 2025 County Levy**

<b>Municipality</b>	<b>1 2025 County Levy</b>	<b>2 March 31 25% of 2024 Levy</b>	<b>3 June 30 50% of 2025 Levy less column 2</b>	<b>4 September 30 25% of 2025 Levy</b>	<b>5 December 15 Balance</b>
Adelaide Metcalfe	2,953,244	710,141 \$	766,481 \$	738,311 \$	738,311
Lucan Biddulph	3,863,023	908,508 \$	1,023,004 \$	965,756 \$	965,755
Middlesex Centre	17,121,582	4,038,504 \$	4,522,288 \$	4,280,396 \$	4,280,394
Newbury	167,625	39,932 \$	43,880 \$	41,906 \$	41,907
North Middlesex	4,977,504	1,166,641 \$	1,322,111 \$	1,244,376 \$	1,244,376
Southwest Middlesex	3,316,563	787,932 \$	870,350 \$	829,141 \$	829,140
Strathroy Caradoc	14,041,481	3,339,572 \$	3,681,168 \$	3,510,370 \$	3,510,371
Thames Centre	11,810,098	2,812,649 \$	3,092,400 \$	2,952,525 \$	2,952,524
<b>Totals</b>	<b>58,251,120 \$</b>	<b>13,803,879 \$</b>	<b>15,321,682 \$</b>	<b>14,562,781 \$</b>	<b>14,562,778</b>

Note: numbers may vary due to rounding