



**Municipality of Middlesex Centre
BY-LAW 2025-100**

Being a By-law of the Corporation of the Municipality of Middlesex Centre to set the tax rates and to further provide for penalty and interest in default of payment thereof for 2025

WHEREAS Section 312 of the *Municipal Act, 2001* provides that the Council of a local municipality shall, after the adoption of estimates for the year, pass a by-law to levy a separate tax rate on the assessment in each property class;

AND WHEREAS Sections 307 and 308 of the *Municipal Act, 2001* require tax rates to be established in the same proportion to tax ratios;

AND WHEREAS the *Assessment Act*, c. A.31, as amended, establishes the classes of real property and methods of assessment, as well as provides for alterations to the Collectors Roll;

AND WHEREAS Section 209 of the *Municipal Act, 2001* provides that municipalities shall prepare and adopt estimates of all sums required during the year for the purposes of the municipality;

AND WHEREAS Council for the Municipality of Middlesex Centre has reviewed and adopted the estimates required for all Municipal purposes for the year 2025 under By-law 2025-099;

AND WHEREAS the Council of the Corporation of the County of Middlesex, pursuant to the *Municipal Act, 2001*, has established the tax ratios for the year for the upper-tier municipality and its lower-tier municipalities;

AND WHEREAS it is necessary for the Council of the Municipality of Middlesex Centre, pursuant to the *Municipal Act, 2001*, to levy the tax rates specified in the upper-tier rating by-law passed for that year;

AND WHEREAS the Province of Ontario has, by regulation 445/12, specified certain tax rates for school purposes be levied;

AND WHEREAS the *Municipal Act 2001*, requires tax adjustments to certain properties within the commercial and industrial assessment classes or subclasses;

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 BE IT RESOLVED THAT the Council of the Municipality of Middlesex Centre enacts as follows:

Definitions:

“Property classes” are as prescribed under the *Assessment Act* and include the residential property class and appropriate sub-classes, the multi-residential property class and appropriate sub-classes, the commercial property class and appropriate sub-classes, the industrial property class and appropriate sub-classes, the pipeline property class, the farm property class and the managed forests property class.

“Tax rate” means the tax rate to be levied against the taxable assessment of property expressed as a percentage to six decimal places.

“Tax ratio” means the ratio that the tax rate for each property class is to the tax rate for the residential property class, within the allowable range.

1. That the assessment contained in the assessment roll of the Municipality of Middlesex Centre as made pursuant to Province of Ontario Regulations and dated December 10, 2025, be hereby adopted and confirmed as the assessment on which the rate of taxation for the 2026 year shall be levied.
2. That the said assessment roll be hereby adopted and confirmed as the last revised assessment roll for the said municipality.
3. For the purposes of providing for the municipality’s general purposes, the tax rates set out in Schedule “A” be hereby adopted and levied for the year 2026 upon the whole of the said assessment of the municipality according to the last revised assessment roll.
4. For the purposes of providing for the County of Middlesex general levy, the tax rates set out in the County of Middlesex By-Law will hereby be levied for the year 2026 upon the whole of the said assessment of the municipality according to the last revised assessment roll.
5. For the purposes of providing for the public and separate school education purposes, the tax rates set out by the Minister of Finance under O. Reg. 445/12, as amended, of the Education Act be hereby levied for the year 2026 upon the respective portions of the said assessment of the school supporters of the municipality according to the last revised assessment roll.
6. That the municipality provide for the required tax adjustments under Part IX of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended for commercial, industrial, and subclasses for farm land awaiting development properties.
 - a. THAT the reduction in the tax rate for commercial excess land is established at 30%.
 - b. THAT the reduction in the tax rate for commercial vacant land is established at 30%.
 - c. THAT the reduction in the tax rate for industrial excess land is established at 35%.
 - d. THAT the reduction in the tax rate for industrial vacant land is established at 35%.
 - e. THAT the reduction in the tax rate for farm land awaiting development is established at 35%.
7. All taxes and other special rates shall be paid into the office of the Treasurer or Deputy Treasurer of the Municipality of Middlesex Centre.
8. That in addition to the foregoing the following special Charges and Collections be levied and collected.
 - a. A levy for the purpose of recovering amounts advanced under the provisions of the *Tile Drainage Act, 1990* from the benefiting properties;

- b. A levy for the purpose of recovering amounts expended under the provisions of the *Drainage Act, 1990* from the benefiting properties;
 - c. A levy for the purpose of recovering amounts debentured or incurred for the purpose constructing a sewer system or water system from the applicable benefiting property owners.
 - d. A levy for any or all other amounts collectable pursuant to any statute or by-law and chargeable to any or all real property or persons to be raised in the same manner and at the same time as all other levies, rates, charges, and/or collections.
9. The said final tax levy shall become due and payable one-half on or before August 31, 2026, and one-half on or before November 30, 2026, and non-payment of the amount, as noted, on the dates stated in accordance with this section shall constitute default.
10. For payments-in-lieu of taxes due to the Municipality of Middlesex Centre, the actual amount due and payable shall be based on the last revised assessment roll and the tax rates for the year 2026.
11. For railway rights-of-way and electrical corridors, taxes due to the Municipality of Middlesex Centre shall be calculated in accordance with the regulations established by the Minister of Finance and based on the last revised assessment roll.
12. If the taxes of any class or instalment thereof so levied in accordance with this By-Law remain unpaid on the due date, a penalty of one and one quarter per cent (1.25%) per calendar month of the taxes remaining unpaid shall be levied on the first day of default.
13. On the first day of the calendar month following the due date and every month thereafter for as long as there are taxes remaining unpaid, interest at the rate of one and one quarter per cent (1.25%) of the unpaid taxes shall be levied.
14. Penalties and interest added on all taxes of the final tax levy in default shall become due and payable and shall be collected forthwith as if the same had originally been imposed and formed part of such unpaid tax levy.
15. All taxes payable pursuant to this by-law are payable to the municipality. All taxes, including local improvements assessments, water and wastewater charges, garbage bin charges and other rents, rates or charges payable or collected as taxes, can be paid as follows:
 - At the office of the Treasurer at 10227 Ilderton Road, Coldstream, Ontario N0M 2A0 including the 24-hour drop box
 - By mail
 - At any financial institution
 - By internet banking
 - Under the municipality's pre-authorized property tax payment program and provided the Treasurer has received and approved a taxpayer's request to use the alternative instalments and due dates
 - By VISA or MasterCard online or over the telephone through Paymentus Corporation, a third-party automated bill payment service, subject to a convenience fee, pursuant to the Fee By-Law, as amended from time to time.
16. Partial Payments: The Treasurer is authorized and directed to accept part payment from time to time on account of any taxes due, and to give a receipt for the payment. Acceptance of any payment shall not affect the collection of any percentage charge imposed and collectable under any applicable legislation, common law or Municipal By-Law in respect of non-payment of any taxes or any class of taxes or of any instalment of taxes.
17. All by-laws inconsistent with the provisions of this by-law are hereby repealed.

PASSED AND ENACTED this 17th day of December, 2025

Original Signed

Aina DeViet, Mayor

Original Signed

Brianna Hammer-Keidel, Municipal Clerk

*By signing this by-law on December 17, 2025, Mayor DeViet has granted approval and will not exercise the power to veto this by-law under Strong Mayor Powers.

Schedule "A"

Municipal Tax Rate Summary

Property Class		2026 Tax Rate	2025 Tax Rate	Increase
Commercial New: Small Scale On-Farm Business 2	C0	0.00841451	0.00795999	5.71%
Commercial New: Small Scale On-Farm Business 1	C7	0.00841451	0.00795999	5.71%
Commercial PIL: Full	CF	0.00841451	0.00795999	5.71%
Commercial PIL: General	CG	0.00841451	0.00795999	5.71%
Commercial: Full, Shared PIL	CH	0.00841451	0.00795999	5.71%
Commercial: Excess Land, Shared PIL	CK	0.00589016	0.00557199	5.71%
Commercial: Full	CT	0.00841451	0.00795999	5.71%
Commercial: Excess Land	CU	0.00589016	0.00557199	5.71%
Commercial: Vacant Land	CX	0.00589016	0.00557199	5.71%
Commercial PIL: General, Vacant Land	CZ	0.00589016	0.00557199	5.71%
Office Building: Full	DT	0.00841451	0.00795999	5.71%
Farm PIL: Full, Taxable Tenant of Province	FP	0.00183739	0.00173814	5.71%
Farm	FT	0.00183739	0.00173814	5.71%
Parking Lot/ Taxable: Full	GT	0.00841451	0.00795999	5.71%
Landfill PIL: Full	HF	0.00808452	0.00764782	5.71%
Industrial: Full, Shared PIL	IH	0.01282572	0.01213292	5.71%
Industrial: Excess Land, Shared PIL	IK	0.00833672	0.00788640	5.71%
Industrial Small Scale On Farm Business 1	I7	0.01282572	0.01213292	5.71%
Aggregate Extraction Taxable: Full	VT	0.01043637	0.00987263	5.71%
Industrial: Full	IT	0.01282572	0.01213292	5.71%
Industrial: Excess Land	IU	0.00833672	0.00788640	5.71%
Industrial: Vacant Land	IX	0.00833672	0.00788640	5.71%
Large Industrial: Full	LT	0.01282572	0.01213292	5.71%
Large Industrial: Excess Land	LU	0.00833672	0.00788640	5.71%
Multi-Residential	MT	0.01300652	0.01230395	5.71%
New Multi-Residential: Full	NT	0.00734956	0.00695256	5.71%
Pipeline	PT	0.00775746	0.00733843	5.71%
Residential: Farmland 1	R1	0.00477721	0.00451917	5.71%
Residential PIL: General	RG	0.00734956	0.00695256	5.71%
Residential: Full, Shared PIL	RH	0.00734956	0.00695256	5.71%
Residential: Full	RT	0.00734956	0.00695256	5.71%
Shopping Centre	ST	0.00841451	0.00795999	5.71%
Shopping Centre: Excess Land	SU	0.00589016	0.00557199	5.71%
Managed Forest	TT	0.00183739	0.00173814	5.71%