THE CORPORATION OF THE MUNICIPALITY OF MISSISSIPPI MILLS

BY-LAW NO. 25-017

BEING a by-law to adopt the estimates for the sums required during the year 2025 for the general and special purposes of the Corporation of the Municipality of Mississippi Mills and to establish tax rates.

WHEREAS Section 312 of the *Municipal Act, 2001* (S.O. 2001, c.25) 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 Section 312 (6) of the said Act require tax rates to be established in the same proportion to tax ratios;

AND WHEREAS the tax ratios as set by the Corporation of the County of Lanark for the Municipality of Mississippi Mills by By-law 2025-10 are:

Residential/Farm Property Class (RT, RF, RH, RG)	1.000000
New Multi-Residential (NT)	1.100000
Farmland Awaiting Development-Phase I	0.250000
Farmland Awaiting Development-Phase II	0.250000
Multi-Residential Property Class (MT, MF)	1.973331
Commercial Property Class (CT, CF, CG, C7, CU, CX, ST, SU XT, XU)	1.842928
Industrial Property Class (IT, IU, IX, JT, JU, IF, LT, LU)	2.531635
Aggregate Extraction (VT)	2.060008
Landfill (HT)	1.232450
Pipeline Property Class (PT)	2.007246
Farmland Property Class (FT)	0.250000
Managed Forest Property Class (TT)	0.250000

AND WHEREAS the assessed value of all rateable real property according to the revised assessment roll for the Municipality of Mississippi Mills amounts to $2,337,803,318;

AND WHEREAS the municipal budget levy requirement for the Municipality of Mississippi Mills amounts to $12,481,097 and the municipal policing levy amounts to $2,021,564 (see attached Schedule 'A') for 2025.

NOW THEREFORE the Council of the Corporation of the Municipality of Mississippi Mills enacts as follows:

1. That the following tax rates be established and applied to the taxable assessments of the Municipality of Mississippi Mills for 2025 as follows and as attached as Schedule 'B':

Property Class	Municipal Tax Rate	Municipal Policing Tax Rate	(As set by County By-law 2025-11) County Tax Rate
Residential	.00525025	.00085038	.00410455
New Multi-Res.	.00577528	.00093542	.00451501
Multi-Residential	.01036049	.00167809	.00809964
Commercial	.00967584	.00156720	.00756439
Industrial	.01329173	.00215286	.01039122
Agg. Extraction	.01081556	.00175180	.00845541
Pipeline	.01053855	.00170693	.00823884
Farmland	.00131256	.00021260	.00102614
Managed Forest	.00131256	.00021260	.00102614

2. The assessment made in the year 2025, based on current values from January 1, 2016 under the provisions of the Assessment Act, Chapter A.31, R.S.O. 1990 as amended, shall be the assessment on which the final tax rates shall be fixed and levied and the final tax shall be fixed and levied on such assessment.

3. That for the purpose of paying the debentures and amounts due under the Tile Drainage Act, the 2025 repayment amounts shall be shown as an addition to the final tax levy.

4. The net amount of taxes levied by this By-law shall be due and payable in two equal installments. The installment due dates for all tax classes are Wednesday, July 30th, 2025 and Friday, September 26th, 2025.

5. If taxes are not paid on the due dates, a penalty of one and one-quarter percent (1.25%) of the unpaid taxes shall be levied on the first day of the calendar month following the due date and a further penalty of one and one-quarter percent (1.25%) on the first day of each calendar month thereafter for as long as the default continues, but not after December 31st, 2025.

6. If any taxes levied pursuant to this By-law remain unpaid as of January 1st, 2026, interest at the rate of one and one-quarter percent (1.25%) of the unpaid taxes shall be charged on January 1st, 2026 and on the first day of each calendar month thereafter for as long as the default continues.

BY-LAW READ, passed, signed and sealed in open Council this 18th day of March, 2025.

Christa Lowry, Mayor

Jeanne Harfield, Clerk

THE COPORATION OF THE MUNICIPALITY OF MISSISSIPPI MILLS

2025 BUDGET AND TAX LEVY REQUIREMENT

SCHEDULE A TO TAX RATE BY-LAW 25-017

Expenditures

Council	329,503
General Government	3,171,272
Fire Department	1,517,349
Building Department	867,919
Protection to Persons and Property	2,302,192
Road and Public Works	6,166,186
Waste Management	1,799,699
Agriculture and Drainage	60,442
Childcare	3,530,611
Parks and Recreation	1,910,428
Library	742,665
Heritage	63,079
Other Cultural	46,128
Development Services & Engineering	2,462,181
Community Economic Development	614,096
Subtotal Expenditures	**25,583,749**
Water & Sewer (Area rated to Almonte Ward but not included in tax rates)	**5,551,476**
Septage (Not included in tax rates)	**2,000**
Total Expenditures	**31,137,225**

Revenues

Provincial Grants	486,56
Federal Grants	1,534,18
Other Municipal Grants and Fees	28,84
Fees and Service Charges	3,227,74
Daycare Fees & Subsidies	3,530,61
Other Revenue	1,626,94
Transfer from Reserves	95,87
Grants in Lieu/Supp Taxes	550,32
Total Revenue Before Taxation	11,081,08
Policing Levy	2,021,56
Levy Requirement from Taxation	**12,481,09**
Subtotal Revenue	**25,583,74**
Water & Sewer	**5,551,47**
Septage	**2,00**
Total Revenue	**31,137,22**
Total Revenue less grants and reserve transfers	30,554,78

THE COPORATION OF THE MUNICIPALITY OF MISSISSIPPI MILLS
SCHEDULE B TO BY-LAW 25-017

		2025 MPAC	2025 Transition Ratio	2016 Weighted Phased in Assessment	2025 Municipal Tax Rate	Levy	2025 Policing Tax Rate	Levy	2025 Education Tax Rate	Levy	2025 County Tax Rate	Levy	Total Rate
RES/FARM	RT	2,064,469,736	1.000000	2,064,469,736	0.525025%	10,838,990.22	0.0850384%	1,755,592.03	0.153000%	3,158,638.70	0.410455%	8,473,719.25	1.173519%
	RF			0		0.00		0.00		0.00		0.00	
	RG			0		0.00		0.00		0.00		0.00	
MULTI-RES	MT	23,442,100	1.973331	46,259,023	1.036049%	242,871.61	0.167809%	39,337.93	0.153000%	35,866.41	0.809964%	189,872.47	2.166821%
	MF			0		0.00		0.00		0.00		0.00	
NEW MULTI-RES	NT	27,771,000	1.100000	30,548,100	0.577528%	160,385.28	0.093542%	25,977.62	0.153000%	42,489.63	0.451501%	125,386.20	1.275571%
COMMERC.	CT	69,059,882	1.842928	127,272,390	0.967584%	668,212.36	0.156720%	108,230.40	0.880000%	607,726.96	0.756439%	522,395.89	2.760743%
	C7	50,000	1.842928	92,146	0.967584%	483.79	0.156720%	78.36	0.220000%	110.00	0.756439%	378.22	2.100743%
	C0	6,400	1.842928	11,795	0.967584%	61.93	0.156720%	10.03	0.220000%	14.08	0.756439%	48.41	
	CF			0		0.00		0.00		0.00		0.00	
	CG			0		0.00		0.00		0.00		0.00	
	CU	282,600	1.842928	520,811	0.967584%	2,734.39	0.156720%	442.89	0.880000%	2,486.88	0.756439%	2,137.70	2.760743%
	CW			0		0.00		0.00		0.00		0.00	
SHOP CENTR	ST	5,530,500	1.842928	10,192,313	0.967584%	53,512.23	0.156720%	8,667.38	0.880000%	48,668.40	0.756439%	41,834.86	2.760743%
	SU		1.842928	0	0.967584%	0.00	0.156720%	0.00	0.880000%	0.00	0.756439%	0.00	2.760743%
	ZT			0		0.00		0.00		0.00		0.00	
	ZU			0		0.00		0.00		0.00		0.00	
	ZX			0		0.00		0.00		0.00		0.00	
PARK LOT/VA	CX	2,649,500	1.842928	4,882,838	0.967584%	25,636.14	0.156720%	4,152.29	0.880000%	23,315.60	0.756439%	20,041.85	2.760743%
	XT		1.842928	0	0.967584%	0.00	0.156720%	0.00	0.880000%	0.00	0.756439%	0.00	2.760743%
	XU		1.842928	0	0.967584%	0.00	0.156720%	0.00	0.880000%	0.00	0.756439%	0.00	2.760743%
	XX			0		0.00		0.00		0.00		0.00	
INDUSTRIAL	IT	4,889,700	2.531635	12,378,936	1.329173%	64,992.55	0.215286%	10,526.85	0.880000%	43,029.36	1.039122%	50,809.96	3.463581%
	IF			0		0.00		0.00		0.00		0.00	
	IU	150,900	2.531635	382,024	1.329173%	2,005.72	0.215286%	324.87	0.880000%	1,327.92	1.039122%	1,568.04	3.463581%
	IX	640,000	2.531635	1,620,246	1.329173%	8,506.70	0.215286%	1,377.83	0.880000%	5,632.00	1.039122%	6,650.38	3.463581%
	JT		2.531635	0	1.329173%	0.00	0.215286%	0.00	0.880000%	0.00	1.039122%	0.00	3.463581%
	JX			0		0.00		0.00		0.00		0.00	
	JU		2.531635	0	1.329173%	0.00	0.215286%	0.00	0.880000%	0.00	1.039122%	0.00	3.463581%
OFFICE BLDG	LT			0		0.00		0.00		0.00		0.00	
	LU			0		0.00		0.00		0.00		0.00	
AGG EXTRACTION	VT	1,147,800	2.060008	2,364,477	1.081556%	12,414.11	0.175180%	2,010.71	0.005110%	58.65	0.845541%	9,705.11	2.107387%
PIPELINE	PT	23,795,000	2.007246	47,762,419	1.053855%	250,764.82	0.170693%	40,616.40	0.880000%	209,396.00	0.823884%	196,043.24	2.928432%
FARMLAND	FT	102,973,800	0.250000	25,743,450	0.131256%	135,159.65	0.021260%	21,891.82	0.038250%	39,387.48	0.102614%	105,665.28	0.293380%
MG. FOREST	TT	10,944,400	0.250000	2,736,100	0.131256%	14,365.22	0.021260%	2,326.74	0.038250%	4,186.23	0.102614%	11,230.46	0.293380%
		2,337,803,318		2,377,236,804		$ 12,481,097		$ 2,021,564		$ 4,222,334		$ 9,757,487	