



The Corporation of the Town of Milton

Report To: Council

From: Glen Cowan, Chief Financial Officer / Treasurer

Date: April 13, 2026

Report No: ES-018-26

Subject: Tax and Assessment Base Management Policy Update

Recommendation: THAT the updated Tax and Assessment Base Management Policy (Policy No.111) that is attached as Appendix A be approved.

EXECUTIVE SUMMARY

- The Tax and Assessment Base Management Policy No.111 ('the Policy') provides a framework for the effective and efficient collection of property taxes within the Town of Milton, as well as the Town's assessment review activities.
- The Policy is being updated to support the implementation of a new property tax system, the progress of which was most recently updated through report [ES-008-26](#).
- The key updates are summarized in the body of the report below and the proposed policy is attached in Appendix A. Many of the updates are administrative in nature, although several revise existing language to reflect service improvements that are possible through the new software that the Town is transitioning to.

REPORT

Background

In preparation for, and to support the transition to, the new property tax system outlined through report ES-008-26, Town staff have undertaken a review of the Policy. This review reflects opportunities presented by the new system, along with additional clarifications that have been identified for Council's consideration through this report.

Discussion

Provided below is an overview of the recommended updates to the Policy. The updates are largely administrative in nature and include:

- Additional context was provided in sections 4.1.2 and 4.1.3 on the legislative minimum 21-day requirement for supplementary, omitted, and apportionment tax billings, compared to the Town's target of 30 days from the billing date.

Discussion

- New language was also added in these sections to recognize the enhancement that the new property tax system enables supplementary, omitted, and apportionment tax billings exceeding \$200 to be payable in two installments, compared to a single installment historically.
- Through the new software, enrollment intake opportunities has been expanded throughout the year, save and except during the billing months of January and May for the monthly programs, or up to 10 days prior to due date for installment plans. This has been reflected in section 4.1.5.
- The addition of Terms and Conditions within Section 4.1.5 Pre-Authorized Tax Payment Plan (Autopay) Billing detailing program details, enrollment, cancellation, bank account changes and other charges or reductions.
- Clarification within Section 4.2.2 (Late Payment Charges), outlining the circumstances where penalty and interest may be waived or adjusted.
- Minor amendments and clarifications to the property tax arrears collection and public sale processes, primarily related to legislated terminology, timing, and payment arrangements.
- Clarification within Section 4.4.2 Multiple Dishonoured Payments for accounts enrolled in an autopay program.
- Addition of Section 4.4.8 Other Charges Added to the Tax Roll, pursuant to Section 398(2) of the Municipal Act, identifying the Town's role in the collection of unpaid fees and charges imposed by the Town, an upper-tier municipality, or a local board to be added to the tax roll and collected in the same manner as municipal taxes.
- Removal of tax policy provisions that are no longer legislatively required, including capping/phase-in parameters.
- Clarification regarding cheques issued in foreign currency and the associated payment implications.
- Minor amendments and clarifications to terminology related to the Assessment Roll Analyst functions, building permits/zoning changes, Requests for Reconsideration, and supplementary/omitted assessment reviews.
- Clarification of definitions for assessed value (assessment), assessment base, and property classification.

Financial Impact

In alignment with the transition to a new tax system, the policy has been reviewed to incorporate system capabilities and identified clarifications or enhancements. A strong financial policy framework enables sound decision-making aligned with Council's strategic priorities and vision, while safeguarding the Town's assets and supporting efficient and sustainable service delivery.

The update to the policy has been undertaken using existing staff resources.

