

**THE CORPORATION OF THE TOWN OF MILTON**

**BY-LAW NO. 037-2026**

BEING A BY-LAW TO PROVIDE FOR THE LEVY AND THE COLLECTION OF RATES OF LEVIES REQUIRED FOR THE TOWN OF MILTON FOR THE YEAR 2026 AND TO PROVIDE FOR THE MAILING OF NOTICES DEMANDING PAYMENT OF TAXES FOR THE YEAR 2026

**WHEREAS** section 3 of the Assessment Act, R.S.O. 1990, c. A.31, as amended, provides that all real property, with specific exceptions, is subject to assessment and taxation,

**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 (Appendix A attached hereto),

**AND WHEREAS** sections 307 and 308 of the said *Act* require tax rates to be established in the same proportion to tax ratios,

**AND WHEREAS** certain regulations require reductions in certain tax rates for certain classes or subclasses of property.

**AND WHEREAS** the Council of the Region of Halton shall pass the Regional Rating By-law, directing the Council of the Town of Milton to levy the 2026 tax rates as approved for Regional general and special purposes including Waste Management for leaf/yard services.

**AND WHEREAS** estimates for the upper and lower tier and for education purposes have been prepared showing the sum of \$308,608,835 is required to be raised for the lawful purpose of the Corporation of the Town of Milton for the year 2026 which estimates are made up as follows:

1. Town of Milton
  - General Municipal Services \$123,723,070
2. Region of Halton
  - General Regional Services \$108,070,076
  - Enhanced Regional Services – leaf/Yard pickup (Urban) \$ 460,373
3. Downtown Business Improvement Area \$ 293,076
4. Education \$ 76,062,240

**AND WHEREAS** the following is a correct statement of the taxable assessment for the Town of Milton (Appendix B attached hereto):

1. Town of Milton	
• General Municipal Services	30,250,451,178
2. Region of Halton	
• General Regional Services	30,250,451,178
• Enhanced Regional Services–leaf/yard services (Urban)	27,047,624,192
3. Downtown Business Improvement Area	79,734,550
4. Education	30,250,451,178

**NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWN OF MILTON HEREBY ENACTS AS FOLLOWS:**

1. **THAT** from time to time, there may be charges, fees, costs or other expenses added onto the tax roll as set forth in the *Assessment Act* and *Municipal Act* and any other applicable Acts and the By-laws in force in this municipality. Such charges, fees, costs or other expenses shall be deemed to be taxes, collected as taxes, or collected in the same manner as municipal taxes, or dealt with in such fashion as may be specifically authorized by the applicable statute;
2. **AND THAT** the 2026 Interim tax levies, shall be shown as a reduction on the final tax levy;
3. **AND THAT** the 2026 tax rates detailed in Schedule “A” to this By-law be adopted and applied against the whole of the assessment for real property in each of the respective classes as detailed in Schedule “B” to this By-law;
4. **AND THAT** the net amount of taxes levied by this By-law, shall be due and payable in two installments, the first one being the 30<sup>th</sup> day of June, 2026 and the second one being the 29<sup>th</sup> day of September, 2026. The 2026 Interim due dates were February 28<sup>th</sup> 2026 and April 30<sup>th</sup>, 2026;
5. **AND THAT** the net amount of taxes levied by this By-law for the Pre-Authorized Tax Payment Programs shall be due and payable on the dates set out herein:

**Pre-Authorized Month-end Plan:** For 2026, June 30, July 31, August 31, September 29, October 30, November 30, December 31, and for the first part of 2027 set as January 29, February 26, March 31, April 30, and May 31.

**Due Date Pre-Authorized Plan:** For 2026, June 30, September 29, and for the first half of 2027, set as February 26 and April 30.

**Pre-Authorized Mid-Month Program:** For 2026, June 15, July 15, August 17, September 15, October 15, November 16, December 15 and for the first part of 2027, set as January 15, February 15, March 15, April 15 and May 17.

**Pre-Authorized Semi-Monthly Program:** For 2026, June 15 and 30, July 15 and 31, August 17 and 31, September 15 and 29, October 15 and 30, November 16 and 30, December 15 and 31 and for the first part of 2027 set as January 15 and 29, February 15 and 26, March 15 and 31, April 15 and 30 and May 17 and 31.

6. **AND THAT** notwithstanding sections 4 and 5, where the total final levy taxes to be imposed on a property would be less than five (5) dollars, the amount of actual taxes payable shall be zero;
7. **AND THAT** any installment or any part of any instalment of rates, taxes and assessments not paid on or before the day prescribed by the respective section of this By-law which sets out payment of such instalments, shall be subject to a penalty which shall be added to and collected with rates, taxes and assessments and which shall be a percentage charge of One and One Quarter per centum (1 ¼%) on the first day of default and a further One and One Quarter per centum (1 ¼%) for each calendar month thereafter in which default continues;
8. **AND THAT** the Treasurer or delegate are authorized to accept part payment from time to time on account of the oldest outstanding interest, then the oldest outstanding taxes, then penalty charges and then current years taxes due, or alternatively is authorized to refuse acceptance of any such part payment;
9. **AND THAT** the Treasurer is hereby authorized to send the notice provided for by Section 343(6) of *The Municipal Act, 2001*, to the address of the property shown on the Tax Roll or an alternate address as directed in writing by the person taxed;
10. **AND THAT** immediately after sending a tax bill, the Treasurer shall create a record of the date on which it was sent and this record is, in the absence of evidence to the contrary, proof that the tax bill was sent on that date;
11. **AND FURTHER THAT** taxes are payable at the Municipal Offices being 150 Mary St., Milton ON L9T 6Z5, or by mail to PO Box 400, Milton ON L9T 4Z1, or by other means that may be introduced from time to time by the Town of Milton.

**PASSED IN OPEN COUNCIL ON May 11, 2026.**

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Gordon A. Krantz Mayor

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Meaghen Reid Town Clerk

Schedule "A"  
By-law No. XXX-2026  
2026 Tax Rates

Description	General Municipal	General Regional	Enhanced Waste Service Regional	Education	Tax Rate	Tax Rate with Enhanced Waste
Residential/Farm	0.00379288	0.00331302	0.00001556	0.00153000	<b>0.00863590</b>	<b>0.00865146</b>
Multi-Residential	0.00758576	0.00662604	0.00003113	0.00153000	<b>0.01574180</b>	<b>0.01577293</b>
New Multi-Residential	0.00379288	0.00331302	0.00001556	0.00153000	<b>0.00863590</b>	<b>0.00865146</b>
New Affordable Rental Housing <sup>1</sup>	0.00246537	0.00215346	0.00001012	0.00153000	<b>0.00614883</b>	<b>0.00615895</b>
Commercial	0.00552433	0.00482542	0.00002267	0.00770552	<b>0.01805527</b>	<b>0.01807794</b>
Commercial Excess and Vacant Land	0.00552433	0.00482542	0.00002267	0.00770552	<b>0.01805527</b>	<b>0.01807794</b>
Commercial Occupied Small-Scale On-Farm	0.00138108	0.00120636	0.00000567	0.00220000	<b>0.00478744</b>	<b>0.00479311</b>
Land Awaiting Development	0.00284466	0.00248477	0.00001167	0.00114750	<b>0.00647693</b>	<b>0.00648860</b>
Aggregate Extraction	0.00645251	0.00563616	0.00002648	0.00511000	<b>0.01719867</b>	<b>0.01722515</b>
Industrial	0.00792977	0.00692654	0.00003254	0.00880000	<b>0.02365631</b>	<b>0.02368885</b>
Industrial Excess and Vacant Land	0.00792977	0.00692654	0.00003254	0.00880000	<b>0.02365631</b>	<b>0.02368885</b>
New Construction Industrial	0.00792977	0.00692654	0.00003254	0.00880000	<b>0.02365631</b>	<b>0.02368885</b>
New Construction Industrial Vacant Land	0.00792977	0.00692654	0.00003254	0.00880000	<b>0.02365631</b>	<b>0.02368885</b>
Pipelines	0.00402690	0.00351744	0.00001652	0.00880000	<b>0.01634434</b>	<b>0.01636086</b>
Farmlands	0.00075858	0.00066260	0.00000311	0.00038250	<b>0.00180368</b>	<b>0.00180679</b>
Managed Forest	0.00094822	0.00082826	0.00000389	0.00038250	<b>0.00215898</b>	<b>0.00216287</b>

Downtown Business Improvement Area	BIA Area 1	BIA Area 2	BIA Area 3
Commercial	0.00517342	0.00310405	0.00206937
Commercial Excess and Vacant Land	0.00517342	0.00310405	0.00206937
Industrial	0.00742606	0.00445564	0.00297043
Industrial Excess and Vacant Land	0.00742606	0.00445564	0.00297043

Schedule "B"  
By-law No. XXX-2026  
Returned Assessment for 2026 Taxation

Description	2026 Assessment
Residential/Farm	24,833,548,961
Multi-Residential	182,956,618
New Multi-Residential	43,363,800
New Affordable Rental Housing <sup>1</sup>	-
Commercial	4,024,272,114
Commercial Small-Scale On-Farm Business	65,700
Land Awaiting Development	4,348,000
Industrial	613,607,180
Aggregate Extraction	11,426,100
Pipelines	116,626,000
Farmlands	377,024,606
Managed Forests	43,212,099
<b>Total Assessment</b>	<b>30,250,451,178</b>

<sup>1</sup>New Affordable Rental Housing Sub-class adopted effective 2026 for new residential units pursuant to building permits issued after January 1, 2026 that meet the eligibility requirements.