

**THE CORPORATION OF THE TOWN OF MILTON**

**BY-LAW NO. XXX-2023**

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 2023 AND TO PROVIDE FOR THE MAILING OF NOTICES DEMANDING PAYMENT OF TAXES FOR THE YEAR 2023

**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 2023 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 \$242,990,301 is required to be raised for the lawful purpose of the Corporation of the Town of Milton for the year 2023 which estimates are made up as follows:

1. Town of Milton
  - General Municipal Services \$ 88,012,259
2. Region of Halton
  - General Regional Services \$ 85,972,372
  - Enhanced Regional Services – leaf/Yard pickup (Urban) \$ 348,963
3. Downtown Business Improvement Area \$ 258,086
4. Education \$ 68,398,621

**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	27,925,409,476
2. Region of Halton	
• General Regional Services	27,925,409,476
• Enhanced Regional Services–leaf/yard services (Urban)	24,798,329,625
3. Downtown Business Improvement Area	78,443,015
4. Education	27,925,409,476

**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 2023 Interim tax levies, shall be shown as a reduction on the final tax levy;
3. **AND THAT** the 2023 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, 2023 and the second one being the 29<sup>th</sup> day of September, 2023. The 2023 Interim due dates were February 28<sup>th</sup> 2023 and April 28<sup>th</sup>, 2023;
5. **AND THAT** the 2023 final due dates for the Pre-Authorized Tax Payment Program be established as follows:

**Monthly Pre Authorized Plan:** June 30, 2023; July 31, 2023; August 31, 2023; September 29, 2023; October 31, 2023.

**Due Date Pre Authorized Plan:** June 30, 2023; September 29, 2023

**Pre-Authorized Mid-Month Program:** June 15, 2023; July 17, 2023; August 15, 2023; September 15, 2023; October 16, 2023

**Pre-Authorized Semi-Monthly Program:** June 15 and 30, 2023; July 17 and 31, 2023; August 15 and 31, 2023; September 15 and 29, 2023; October 16 and 31, 2023

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 8, 2023.**

Gordon A. Krantz

Mayor

Meaghen Reid

Town Clerk



Schedule “A”  
By-law No. XXX-2023  
2023 Tax Rates

Description	General Municipal	General Regional	Regional Enhanced Waste	Education	Tax Rate	Tax Rate with Enhanced Waste
Residential/Farm	0.00293692	0.00286885	0.00001291	0.00153000	0.00733577	0.00734868
Multi-Residential	0.00587384	0.00573770	0.00002583	0.00153000	0.01314154	0.01316737
New Multi-Residential	0.00293962	0.00286885	0.00001291	0.00153000	0.00733577	0.00734868
Commercial	0.00427762	0.00417848	0.00001881	0.00770552	0.01616162	0.01618043
Commercial Vacant Units, Excess Land	0.00427762	0.00417848	0.00001881	0.00770552	0.01616162	0.01618043
Commercial Occupied Small-Scale On-Farm	0.00106941	0.00104462	0.00000470	0.00220000	0.00431403	0.00431873
Land Awaiting Development	0.00220269	0.00215164	0.00000969	0.00114750	0.00550183	0.00551151
Industrial	0.00614022	0.00599790	0.00002700	0.00880000	0.02093812	0.02096512
Industrial Vacant Units, Excess Land	0.00614022	0.00599790	0.00002700	0.00880000	0.02093812	0.02096512
Industrial New Construction	0.00614022	0.00599790	0.00002700	0.00880000	0.02093812	0.02096512
Industrial New Construction Vacant/Excess	0.00614022	0.00599790	0.00002700	0.00880000	0.02093812	0.02096512
Pipelines	0.00311813	0.00304586	0.00001371	0.00880000	0.01496399	0.01497770
Farmlands	0.00058738	0.00057377	0.00000258	0.00038250	0.00154365	0.00154624
Managed Forests	0.00073423	0.00071721	0.00000323	0.00038250	0.00183394	0.00183717
<b>Downtown Business Improvement Area</b>	<b>BIA Area 1</b>	<b>BIA Area 2</b>	<b>BIA Area 3</b>			
Commercial	0.00460401	0.00276241	0.00184160			
Commercial Vacant Units, Excess Land	0.00460401	0.00276241	0.00184160			
Industrial	0.00660872	0.00396523	0.00264349			

Industrial Vacant Units, Excess Land	0.00660872	0.00396523	0.00264349
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Appendix B

Schedule “B”  
By-law No. XXX-2023  
Returned Assessment for 2023 Taxation

Description	2023 Assessment
Residential/Farm	23,206,191,809
Multi-Residential	158,130,118
New Multi-Residential	43,363,800
Commercial	3,364,787,965
Commercial Small-Scale On-Farm Business	85,200
Land Awaiting Development	6,034,000
Industrial	618,321,971
Pipelines	111,254,000
Farmlands	376,002,914
Managed Forests	41,237,699
<b>Total Assessment</b>	<b>27,925,409,476</b>