

THE CORPORATION OF THE TOWN OF MILTON

BY-LAW NO. 073-2023

BEING A BY-LAW TO PROVIDE FOR THE LEVY AND THE COLLECTION OF INTERIM TAXES SUBJECT TO AN AGREEMENT UNDER THE TOWN OF MILTON MONTHLY PRE-AUTHORIZED TAX PAYMENT PROGRAM FOR THE YEAR 2024 INTERIM

WHEREAS it is expedient to provide for the levy and collection of interim taxes for the year 2024 by installments and to impose penalties on all current levies and interest on all arrears of taxes pursuant to Section 317 of the *Municipal Act* S.O. 2001 as amended;

AND WHEREAS section 317 of the *Municipal Act* provides for an interim levy, on the assessment for real property according to the most recently revised assessment roll, of a sum not exceeding 50 percent of the total amount raised for all purposes in the previous year by the levying of tax rates.

NOW THEREFORE the Council of The Corporation of the Town of Milton hereby enacts as follows:

1. **THAT** for the year 2024 interim, there shall be levied and collected a monthly sum calculated using the approved 2023 final tax rates against the most current available assessment subject to an agreement under the Monthly Town of Milton Pre-Authorized Tax Payment Program.
2. **AND THAT** the Treasurer is hereby authorized to adjust the interim levy of any property at the request of the property owner if the taxes imposed by this by-law significantly exceed 50% of the taxes paid by the property in 2023, adjusted to annualize any assessment changes incurred during 2023. No adjustment made shall reduce the 2024 interim levy to below 50% of the 2023 adjusted tax amount. No adjustment will be made after the final 2024 taxes for the property have been calculated.
3. **AND THAT** there may be added to the Collector's Roll all or any arrears of charges, fees, costs or other expenses as may be permitted by Provincial legislation and such arrears of 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.
4. **AND THAT** such levies made shall be due and payable as follows:
Pre-Authorized End of Month Program: November 30, 2023; December 29, 2023; January 31, 2024; February 29, 2024; March 28, 2024; April 30, 2024; May 31, 2024

Pre-Authorized Mid Month Program: November 15, 2023; December 15, 2023; January 15, 2024; February 15, 2024; March 15, 2024; April 15, 2024; May 15, 2024

Pre-Authorized Semi Monthly Program: November 15 and 30, 2023; December 15 and 29, 2023; January 15 and 31, 2024; February 15 and 29, 2024; March 15 and 28, 2024; April 15 and 30, 2024; May 15 and 31, 2024

5. **AND THAT** any installment or any part of any installment 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 installments, shall be subject to penalty/interest which shall be added to and collected with rates, taxes and assessments and which shall be a percentage charge of One and One Quarter (1 $\frac{1}{4}$ %) per centum for each calendar month thereafter in which default continues in the year in which the taxes were levied.
6. **AND THAT** the Treasurer is hereby authorized to accept part payment from time to time on account of any taxes due and to give a receipt for such a part payment, provided that acceptance of any such part payment does not affect the collection of any percentage charge imposed in respect of non-payment of any taxes or any class of taxes or of any installment thereof.
7. **AND FURTHER THAT** the Treasurer is hereby authorized to mail every tax notice or cause the same to be mailed to the address of the property or directed alternative address of the person taxed.

PASSED IN OPEN COUNCIL ON October 23, 2023.

Gordon A. Krantz Mayor

Meaghen Reid Town Clerk