

THE CORPORATION OF THE TOWN OF MILTON

BY-LAW NO. 039-2024

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 2024 AND TO PROVIDE FOR THE MAILING OF NOTICES DEMANDING PAYMENT OF TAXES FOR THE YEAR 2024

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 2024 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 \$262,999,985 is required to be raised for the lawful purpose of the Corporation of the Town of Milton for the year 2024 which estimates are made up as follows:

- 1. Town of Milton
 - General Municipal Services \$ 99,180,872
- 2. Region of Halton
 - General Regional Services \$ 91,674,915
 - Enhanced Regional Services – leaf/Yard pickup (Urban) \$ 407,753
- 3. Downtown Business Improvement Area \$ 270,990
- 4. Education \$ 71,465,455

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	28,553,028,163
2. Region of Halton	
• General Regional Services	28,552,791,163
• Enhanced Regional Services–leaf/yard services (Urban)	25,392,391,826
3. Downtown Business Improvement Area	78,685,662
4. Education	28,553,028,163

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 2024 Interim tax levies, shall be shown as a reduction on the final tax levy;
3. **AND THAT** the 2024 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 28th day of June, 2024 and the second one being the 27th day of September, 2024. The 2024 Interim due dates were February 29th 2024 and April 30th, 2024;
5. **AND THAT** the 2024 final due dates for the Pre-Authorized Tax Payment Program be established as follows:

Monthly Pre Authorized Plan: June 28, 2024; July 31, 2024; August 30, 2024; September 27, 2024; October 31, 2024.

Due Date Pre Authorized Plan: June 28, 2024; September 27, 2024

Pre-Authorized Mid-Month Program: June 17, 2024; July 15, 2024; August 15, 2024; September 16, 2024; October 15, 2024

Pre-Authorized Semi-Monthly Program: June 17 and 28, 2024; July 15 and 31, 2024; August 15 and 30, 2024; September 16 and 27, 2024; October 15 and 31, 2024

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 13, 2024.

Gordon A. Krantz

Mayor

Meaghen Reid

Town Clerk

Schedule "A"
By-law No. 039-2024
2024 Tax Rates

Description	General Municipal	General Regional	Regional Enhanced Waste	Education	Tax Rate	Tax Rate with Enhanced Waste
Residential/Farm	0.00322715	0.00298296	0.00001470	0.00153000	0.00774011	0.00775481
Multi-Residential	0.00645430	0.00596592	0.00002940	0.00153000	0.01395022	0.01397962
New Multi-Residential	0.00322715	0.00298296	0.00001470	0.00153000	0.00774011	0.00775481
Commercial	0.00470034	0.00434468	0.00002141	0.00770552	0.01675054	0.01677195
Commercial Vacant Units, Excess Land	0.00470034	0.00434468	0.00002141	0.00770552	0.01675054	0.01677195
Commercial Occupied Small-Scale On-Farm	0.00117509	0.00108617	0.00000535	0.00220000	0.00446126	0.00446661
Land Awaiting Development	0.00242036	0.00223723	0.00001103	0.00114750	0.00580509	0.00581612
Industrial	0.00674700	0.00623648	0.00003073	0.00880000	0.02178348	0.02181421
Industrial Vacant Units, Excess Land	0.00674700	0.00623648	0.00003073	0.00880000	0.02178348	0.02181421
Industrial New Construction	0.00674700	0.00623648	0.00003073	0.00880000	0.02178348	0.02181421
Industrial New Construction Vacant/Excess	0.00674700	0.00623648	0.00003073	0.00880000	0.02178348	0.02181421
Pipelines	0.00342627	0.00316701	0.00001561	0.00880000	0.01539328	0.01540889
Farmlands	0.00064543	0.00059659	0.00000294	0.00038250	0.00162452	0.00162746
Managed Forests	0.00080679	0.00074575	0.00000368	0.00038250	0.00193504	0.00193872
Downtown Business Improvement Area	BIA Area 1	BIA Area 2	BIA Area 3			
Commercial	0.00482444	0.00289466	0.00192978			
Commercial Vacant Units, Excess Land	0.00482444	0.00289466	0.00192978			
Industrial	0.00692513	0.00415508	0.00277005			
Industrial Vacant Units, Excess Land	0.00692513	0.00415508	0.00277005			

Schedule "B"
By-law No. 039-2024
Returned Assessment for 2024 Taxation

Description	2024 Assessment
Residential/Farm	23,470,032,941
Multi-Residential	164,204,118
New Multi-Residential	43,363,800
Commercial	3,747,866,942
Commercial Small-Scale On-Farm Business	85,200
Land Awaiting Development	6,034,000
Industrial	584,658,936
Pipelines	111,770,000
Farmlands	383,064,127
Managed Forests	41,948,099
Total Assessment	28,553,028,163