

THE CORPORATION OF THE TOWN OF MILTON

BY-LAW NO. 036-2022

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 2022 AND TO PROVIDE FOR THE MAILING OF NOTICES DEMANDING PAYMENT OF TAXES FOR THE YEAR 2022

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 2022 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 \$228,312,354 is required to be raised for the lawful purpose of the Corporation of the Town of Milton for the year 2022 which estimates are made up as follows:

1. Town of Milton
 - General Municipal Services \$ 79,685,813
2. Region of Halton
 - General Regional Services \$ 81,205,674
 - Enhanced Regional Services – leaf/Yard pickup (Urban) \$ 352,657
3. Downtown Business Improvement Area \$ 245,796
4. Education \$ 66,822,414

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	27,330,618,310
2. Region of Halton	
• General Regional Services	27,330,618,310
• Enhanced Regional Services–leaf/yard services (Urban)	24,232,140,092
3. Downtown Business Improvement Area	78,297,007
4. Education	27,330,618,310

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 2022 Interim tax levies, shall be shown as a reduction on the final tax levy;
3. **AND THAT** the 2022 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 30th day of June, 2022 and the second one being the 29th day of September, 2022. The 2022 Interim due dates were February 28th 2022 and April 29th, 2022;
5. **AND THAT** the 2022 final due dates for the Pre-Authorized Tax Payment Program be established as follows:

Monthly Pre Authorized Plan: June 30, 2022; July 29, 2022; August 31, 2022; September 29, 2022; October 31, 2022.

Due Date Pre Authorized Plan: June 30, 2022; September 29, 2022

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 $\frac{1}{4}$ %) on the first day of default and a further One and One Quarter per centum (1 $\frac{1}{4}$ %) 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 9, 2022.

Gordon A. Krantz Mayor

Meaghen Reid Town Clerk

Schedule "A"
By-law No. 036-2022
2022 Tax Rates

Description	General Municipal	General Regional	Regional Enhanced Waste	Education	Tax Rate	Tax Rate with Enhanced Waste
Residential/Farm	0.00271966	0.00277153	0.00001336	0.00153000	0.00702120	0.00703456
Multi-Residential	0.00543932	0.00554307	0.00002672	0.00153000	0.01251239	0.01253912
New Multi-Residential	0.00271966	0.00277154	0.00001336	0.00153000	0.00702120	0.00703456
Commercial	0.00396118	0.00403674	0.00001946	0.00770552	0.01570344	0.01572291
Commercial Vacant Units, Excess Land	0.00396118	0.00403674	0.00001946	0.00770552	0.01570344	0.01572291
Commercial Occupied Small- Scale On-Farm	0.00099030	0.00100918	0.00000486	0.00220000	0.00419948	0.00420435
Land Awaiting Development	0.00203975	0.00207865	0.00001002	0.00114750	0.00526590	0.00527592
Industrial	0.00568599	0.00579446	0.00002793	0.00880000	0.02028045	0.02030838
Industrial Vacant Units, Excess Land	0.00568599	0.00579446	0.00002793	0.00880000	0.02028045	0.02030838
Industrial New Construction	0.00568599	0.00579446	0.00002793	0.00880000	0.02028045	0.02030838
Industrial New Construction Vacant/Excess	0.00568599	0.00579446	0.00002793	0.00880000	0.02028045	0.02030838
Pipelines	0.00288746	0.00294254	0.00001418	0.00880000	0.01463000	0.01464419
Farmlands	0.00054393	0.00055430	0.00000267	0.00038250	0.00148074	0.00148341
Managed Forests	0.00067992	0.00069289	0.00000334	0.00038250	0.00175530	0.00175864
Downtown Business Improvement Area	BIA Area 1	BIA Area 2	BIA Area 3			
Commercial	0.00439368	0.00263621	0.00175747			
Commercial Vacant Units, Excess Land	0.00439368	0.00263621	0.00175747			
Industrial	0.00630681	0.00378409	0.00252272			
Industrial Vacant Units, Excess Land	0.00630681	0.00378409	0.00252272			

Schedule "B"
By-law No. 036-2022
Returned Assessment for 2022 Taxation

Description	2021 Assessment
Residential/Farm	22,730,281,516
Multi-Residential	146,592,874
New Multi-Residential	12,194,400
Commercial	3,253,099,198
Commercial Small-Scale On-Farm Business	88,300
Land Awaiting Development	11,628,000
Industrial	626,789,009
Pipelines	109,994,000
Farmlands	397,699,414
Managed Forests	42,251,599
Total Assessment	27,330,618,310