



The Corporation of the
Town of Milton
COUNCIL
REVISED AGENDA

May 8, 2023, 7:00 p.m.

Town Hall

150 Mary Street, Milton, ON L9T 6Z5

This meeting will be held as a hybrid meeting with Members of Council having the opportunity to participate in-person at Town Hall or electronically. At this time, members of the public are encouraged to continue to view the meeting by watching the live stream.

Should you wish to delegate to a Council meeting please complete the online delegation form at <https://forms.milton.ca/Community/Delegate-Request-Application> by 12:00 p.m. (noon) two business days before the meeting is to be held.

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1. <u>MOMENT OF SILENT REFLECTION / O' CANADA / TRADITIONAL LAND ACKNOWLEDGEMENT</u>	
2. <u>AGENDA ANNOUNCEMENTS / AMENDMENTS</u>	
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*9.3	RCMP Musical Ride - Councillor Tesser Derksen This motion is to be considered at the May 29, 2023 Council meeting.	162
10.	<u>REGIONAL COUNCIL UPDATE</u>	
11.	<u>STATEMENT BY MEMBERS</u>	
12.	<u>CONFIDENTIAL SESSION</u> Milton Council will convene into confidential session to discuss litigation or potential litigation, including matters before administrative tribunals, affecting the municipality or local board in respect to a Quarterly Legal Update and labor relations or employee negotiations with regards to recommended Contract Settlement with the Milton Professional Firefighters Association.	
13.	<u>OPEN SESSION</u>	
14.	<u>BY-LAWS</u>	
14.1	029-2023 2023 Final Tax Levy By-law & Policy 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	164
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15. ADJOURNMENT



The Council for the Corporation of the Town of Milton met in open session, for a workshop at 9:02 a.m., at Hugh Foster Hall with Mayor Krantz in the Chair. At 10:45 a.m., Mayor Krantz turned the Chair Position over to Acting Chair, Councillor Khalqi, and left the meeting. All members were present with the exception of Councillor Ijaz and Councillor Marshall.

I. NOTICE

The Town Clerk advised that in accordance with the Town's Procedure By-law, "Workshop" means a meeting of Council where the purpose is for members of Council to discuss matters in an informal venue. She advised that no resolutions shall be passed at a workshop, with the exception of procedural motions.

II. DISCLOSURE OF PECUNIARY INTEREST & GENERAL NATURE THEREOF

None.

III. ITEMS

1 Strategic Plan Readiness Workshop

Peter Wright, The Planning Group, provided a presentation and facilitated discussion and participation in this workshop.

IV. ADJOURNMENT

There being no further business to discuss the Acting Chair adjourned the meeting at 12:02 p.m.

Gordon A. Krantz Mayor

Meaghen Reid Town Clerk



**The Corporation of the
Town of Milton
COUNCIL MINUTES**

April 17, 2023, 7:00 p.m.

Members Present: Mayor Krantz, Councillor Ali, Councillor Best, Councillor Challinor, Councillor Malboeuf, Councillor Tesser Derksen, Councillor Ijaz, Councillor Marshall, Councillor Khalqi

The Council for the Corporation of the Town of Milton met in regular session at 7:00 p.m. This meeting was held as a hybrid meeting with Members of Council having the opportunity to participate in-person at Town Hall or electronically.

1. MOMENT OF SILENT REFLECTION / O' CANADA / TRADITIONAL LAND ACKNOWLEDGEMENT

2. AGENDA ANNOUNCEMENTS / AMENDMENTS

The Town Clerk noted that on Thursday, April 13th, a revised agenda was posted to the Town website with the inclusion of the following:

- Addition of Michael Summers to Section 5, Delegations, with respect to Staff Report DS-022-23, Notice of Intention to Designate 22 King Street; and
- Staff Report DS-022-23 has been moved from Consent Items to Item for Consideration 8.1 on this evening's agenda.

In addition, the Town Clerk noted that there were two typographical errors noted on Staff Report DS-25-23 with respect to the names Barkley and Wendover, which have been corrected.

Lastly, the Town Clerk noted that a written submission was received from Hunter Culhane with respect to Staff Report CORS-024-23 Purchasing Various, which has been circulated to Council Members in advance of this evening's meeting.

3. DISCLOSURE OF PECUNIARY INTEREST & GENERAL NATURE THEREOF

Gordon A. Krantz declared a conflict on this item. (Mayor Krantz disclosed a pecuniary interest on Item # 8.1 under Section 8 – Items for Consideration, because he and his wife own property and live in the immediate area.)

3.1 Gordon A. Krantz - DISCLOSURE OF PECUNIARY INTEREST & GENERAL NATURE THEREOF

Mayor Krantz disclosed a pecuniary interest on Item # 8.1 under Section 8 – Items for Consideration, because he and his wife own property and live in the immediate area.

4. CONSENT ITEMS

At this point in the meeting, Mayor Krantz turned the Chair Position over to Acting Chair, Councillor Best.

Res. 064-23

THAT Consent Items numbered 4.1 to 4.6 be approved, save and except item 4.3.

Carried

4.1 Minutes of Council Workshop held on March 24, 2023

4.2 Minutes of Council meeting held on March 27, 2023

4.3 Street Name Bank Recommendation Report

Item # 4.3 was considered under Section 8 – Items for Consideration as Item # 8.3.

4.4 2022 Treasurer's Statement of Development Charges and Cash-in-Lieu of Parkland Reserve Funds

THAT report CORS-018-23 be received for information.

4.5 Risk Management – 2022 Annual Risk Report

THAT the 2022 Annual Risk Report be received for information.

4.6 2022 Year End Purchasing and Supply Chain Management Summary

THAT the 2022 year end purchasing and supply chain management summary report be received for information.

5. DELEGATIONS

5.1 Item for Consideration # 8.1

Michael Summers, addressed Council with respect to Staff Report DS-22-23

6. PUBLIC MEETING

7. PRESENTATIONS

8. ITEMS FOR CONSIDERATION

8.1 Notice of Intention to Designate 22 King Street - Alexander Hogg Stone

Res. 065-23

THAT Staff Report DS-022-23 be received;

AND THAT Milton Council recognizes the historic house at 22 King Street in the Town of Milton as being of heritage significance;

AND THAT Milton Council designate the property under Part IV of the Ontario Heritage Act, R.S.O. 1990, c. O.18 for the reasons outlined in the Reasons for Designation attached as Appendix 1 to this Report;

AND THAT the Town Clerk provides the Notice of Intention to Designate as outlined in Section 29 (4) of the Ontario Heritage Act;

AND FURTHER THAT once the thirty-day objection period has expired and if there are no objections, a designation by-law is brought forward for Council adoption.

Carried

8.2 Purchasing Various – April 2023

Res. 066-23

THAT Council approve the budget amendments and related funding sources as outlined on Schedule A;

THAT the tender award for the 2023 Expanded Asphalt Program to Cox Construction Limited in the total amount of \$2,598,612 (exclusive of HST) be approved as outlined on Schedule B.

THAT the tender award for the Concrete Sidewalk Curb Reconstruction Program to Pennate Concrete Time 616 Inc. for up to a five-year term in the estimated amount of \$1,249,925 (exclusive of HST) be approved as outlined on Schedule C.

THAT the tender for the Fifth Line Reconstruction, 208m South of Derry Road to 70m South of Main Street East be awarded to Graham Bros. Construction Limited in the total amount of \$16,487,620 (exclusive of HST) as outlined on Schedule D.

THAT the award of the proposal for Consulting Services for the Milton Transit Service Review and Master Plan Update to Arcadis IBI Group in the total amount of \$209,816 (exclusive of HST) be approved as outlined on Schedule E.

THAT the award of the proposal for Consulting Services for the Town of Milton Holistic Monitoring Program to Aquafor Beech Limited in the total amount of \$786,477.00 (exclusive of HST) be approved as outlined on Schedule F.

THAT the award of the proposal for Locating Services for Town Owned Underground Infrastructure to PVS Contractors Inc. in the total amount of \$331,883 (exclusive of HST) be approved as outlined on Schedule G.

THAT the contract renewal to WSP E&I Canada Limited for the Design of the 2024 Asphalt Overlay Program in the total amount of \$387,074 (exclusive of HST) be approved as outlined on Schedule H.

THAT the delegated authority to award the contract administration of the 2024 Asphalt Overlay Program to WSP E&I Canada Limited in the estimated amount of \$454,385 (exclusive of HST) be approved subject to Council approval of the 2024 budget as outlined on Schedule H.

THAT the contract renewal to CIMA Canada Inc. for the Design of the 2024 Expanded Asphalt Program in the total amount of \$204,200 (exclusive of HST) be approved as outlined on Schedule I.

THAT the delegated authority to proceed with the award of the contract administration of the 2024 Expanded Asphalt Program to CIMA Canada Inc. in the estimated amount of \$135,910 (exclusive of HST) be approved subject to Council approval of the 2024 budget as outlined on Schedule I.

THAT the contract for the Joint Micro Paving Program be renewed with Duncor Enterprises Inc. for the period April 1, 2023 to March 31, 2024 in the estimated annual amount of \$1,157,710 (exclusive of HST) as outlined on Schedule J.

THAT the contract increase for additional Dell data domain backup storage equipment to Dell Canada in the total amount of \$56,089 (exclusive of HST) be approved as outlined in Schedule K.

THAT the contract increase to WSP Canada Group Limited for Contract Administration for Fifth Line (Main Street to Derry Road) in the total amount of \$1,094,528 (exclusive of HST) be approved as outlined on Schedule L.

THAT the Manager, Purchasing and Supply Chain Management be authorized to execute the contract(s), as outlined by the purchasing by-law, and the Mayor and the Town Clerk be authorized to sign any required paperwork.

Carried

8.3 Street Name Bank Recommendation Report

Res. 067-23

THAT Report DS-025-23, be APPROVED and;

THAT Council APPROVE the inclusion of additional street names to the Street Name Bank, tabled in Appendix 'A' to report DS-025-23 as amended to include Richardson and;

THAT Council APPROVE the inclusion of additional street names to the Alternate Street Name Bank, tabled in Appendix 'C' to report DS-025-23.

Carried

*This resolution varies from the report recommendation.

9. REGIONAL COUNCIL UPDATE

10. STATEMENT BY MEMBERS

11. CONFIDENTIAL SESSION

12. OPEN SESSION

13. BY-LAWS

Res. 068-23

THAT By-law Numbers 025-2023 & 026-2023, be READ, PASSED AND NUMBERED;

AND THAT the Mayor and the Town Clerk be authorized to sign the said By-laws, seal them with the seal of the Corporation and that they be engrossed in the By-law Book.

Carried

13.1 025-2023 General Signing By-law April 17, 2023

BEING A BY-LAW TO AUTHORIZE THE EXECUTION OF DOCUMENTS

Pursuant to: CORS-024-23 CL - April 17, 2023

13.2 026-2023 Confirm Proceedings By-law April 17, 2023

BEING A BY-LAW TO CONFIRM THE PROCEEDINGS OF COUNCIL OF
THE CORPORATION OF THE TOWN OF MILTON AT ITS MEETING
HELD APRIL 17, 2023

14. **ADJOURNMENT**

There being no further business to discuss the Chair adjourned the meeting at
7:36 p.m.

Gordon A. Krantz, Mayor

Meaghen Reid, Town Clerk



The Council for the Corporation of the Town of Milton met in open session, for a Special Council meeting at 9:00 a.m., at the MEV Innovation Centre, 555 Industrial Drive, Atrium Room, with Mayor Krantz in the Chair. All members were present with the exception of Councillor Ijaz.

I. AGENDA ANNOUNCEMENTS / AMENDMENTS

II. DISCLOSURE OF PECUNIARY INTEREST & GENERAL NATURE THEREOF

None.

III. ITEMS FOR CONSIDERATION

1 Strategic Planning Workshop

Peter Wright, The Planning Group, provided a presentation and facilitated discussion and participation in this workshop.

IV. BY-LAWS

1 By-laws

Res. 069-23: THAT By-law Number 027-2023 be READ, PASSED AND NUMBERED;

AND THAT the Mayor and the Town Clerk be authorized to sign the said By-law, seal it with the seal of the Corporation and that it be engrossed in the By-law Book. CARRIED

V. ADJOURNMENT

There being no further business to discuss the Mayor adjourned the meeting at 3:47 p.m.

Gordon A. Krantz Mayor

Meaghen Reid Town Clerk



The Corporation of the Town of Milton

Report To: Council

From: Glen Cowan, Chief Financial Officer / Treasurer

Date: May 8, 2023

Report No: CORS-026-23

Subject: 2022 Property Assessment Appeals and Assessment Base Management Activity Update

Recommendation: **THAT the 2022 Property Assessment Appeals and Assessment Base Management Activity Update be received for information.**

EXECUTIVE SUMMARY

The purpose of this report is to provide Council with an update on assessment appeal activities and to highlight staff efforts in accordance with Corporate Policy 111 (Financial Management – Taxation and Assessment Base Management). Also included in this report is an update on the previous Section 357 Municipal Act appeals citing the pandemic as reason for the cancellation, reduction, or refund of property tax.

REPORT

Background

Assessment Base Management (ABM) is a continual process that encompasses a wide range of assessment and taxation activities that are designed to ensure that assessment values are fair and accurate, and to prevent possible erosion to the assessment base. This process is complimentary to the taxpayer's right to seek relief and helps to ensure that reductions or increases to assessment created through the appeal process are equitable.

In December of each year, the Municipal Property Assessment Corporation (MPAC) provides the Assessment Roll to each municipality for the following taxation year. An audit of the Roll is carried out by staff to identify errors and omissions such as:

- current value assessments that are too high or too low;
- incorrect business and tax classification (i.e. commercial vs industrial)
- change in use due to rezoning
- change in use due to cease farming
- land or building omitted from the Roll
- demolished buildings not removed from the Roll
- building improvements such as new additions not yet assessed

Background

- change in tax status (i.e. exempt to taxable)

In addition to the audit outlined above, assessment staff analyze and review development applications, building permit lists, and sales of local properties. The findings are submitted to MPAC along with any requested changes or updates.

Each reassessment cycle, staff also conduct an Assessment to Sales Ratio (ASR) analysis of the real estate transactions that have taken place during the 2 years leading up to the valuation date (i.e. January 1, 2014 – January 1, 2016 for the 2017 to 2023 taxation period). The transactions are compared to the Current Value Assessment (CVA) created by MPAC for the given cycle. The ratio study helps to determine if the current value assessment is within the range of reasonableness. The ASR is derived by dividing the assessed value of the property by its selling price.

Discussion

Town Initiated Appeals

Pursuant to S.33, 34, 40, 39.1 and 40.1 of the *Assessment Act*, R.S.O. 1990 c. A.31, as amended, Council may complain in writing to the Assessment Review Board, that it or another person was, in respect of real property:

- assessed too high or too low;
- was classified incorrectly;
- was wrongly placed on or omitted from the assessment roll; and/or
- was wrongly placed on or omitted from the roll in respect to school support.

The regularly scheduled deadline to appeal to the Assessment Review Board is March 31st of the current taxation year. In accordance with Corporate Policy 111 and the authorities provided in By-law 049-19, staff file appeals (if applicable) in advance of the deadline and subsequently report to Council.

The reviews conducted for the 2022 taxation year did not warrant any proactive Town initiated appeals, as such none were submitted in advance of March 31st. This is attributed to the revised functionality of Municipal Connect, the communicative software between MPAC and the municipality. It allows for property specific issues to be submitted and addressed in accordance with MPAC's Service Level Agreement (SLA), forgoing the need to launch a formal appeal. In addition, roll values (outside of new properties) in the latter years of the phase-in cycle have had previous opportunity for review and action where appropriate. The property assessments for the 2022 and 2023 property tax years continue to be based on the fully phased-in January 1, 2016 current values.

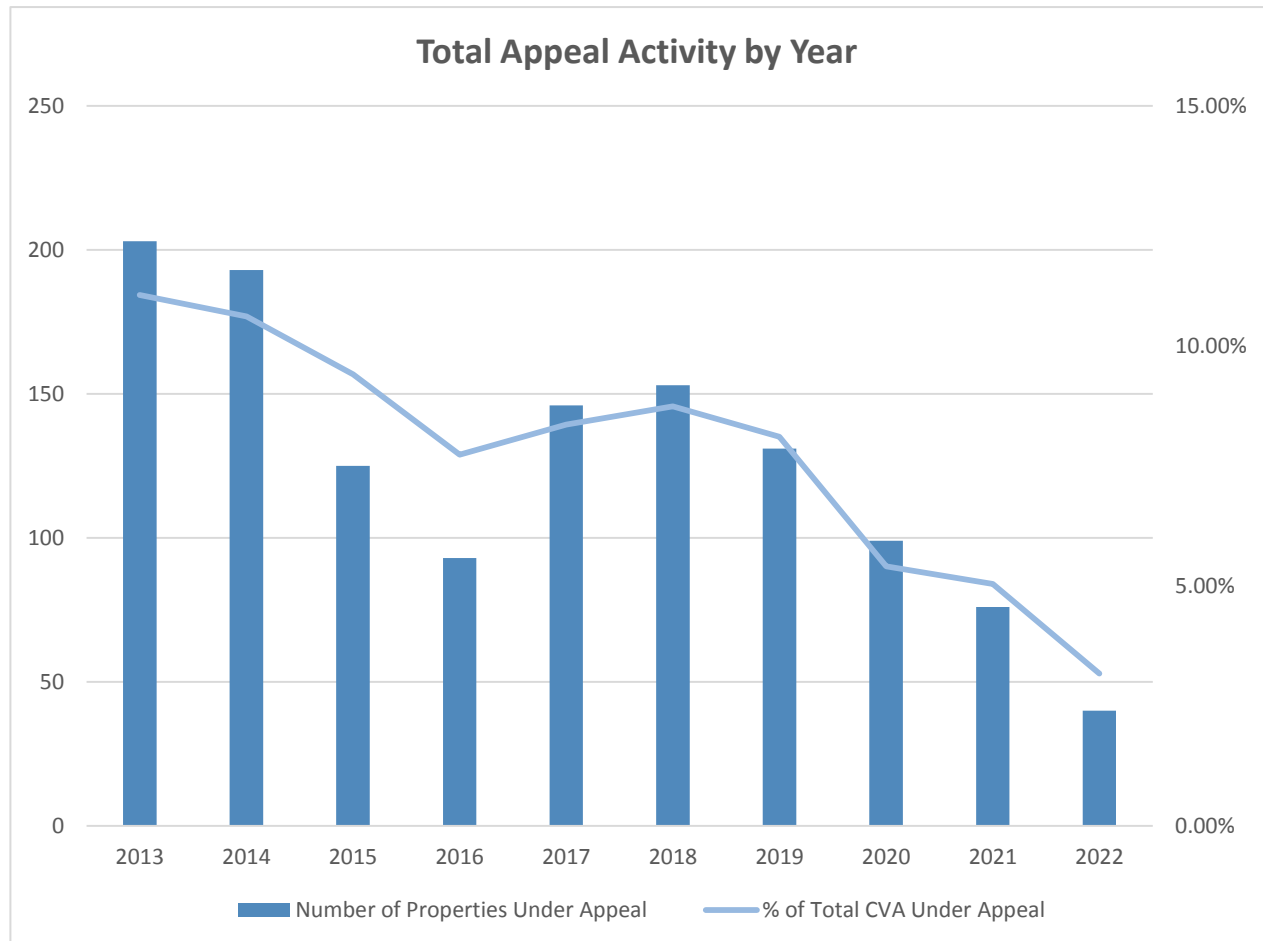


Discussion

Town staff continue to monitor supplementary/omitted assessment activity, in-year and year-end changes, along with Requests for Reconsideration (RfR), as received, and may file appeals if applicable.

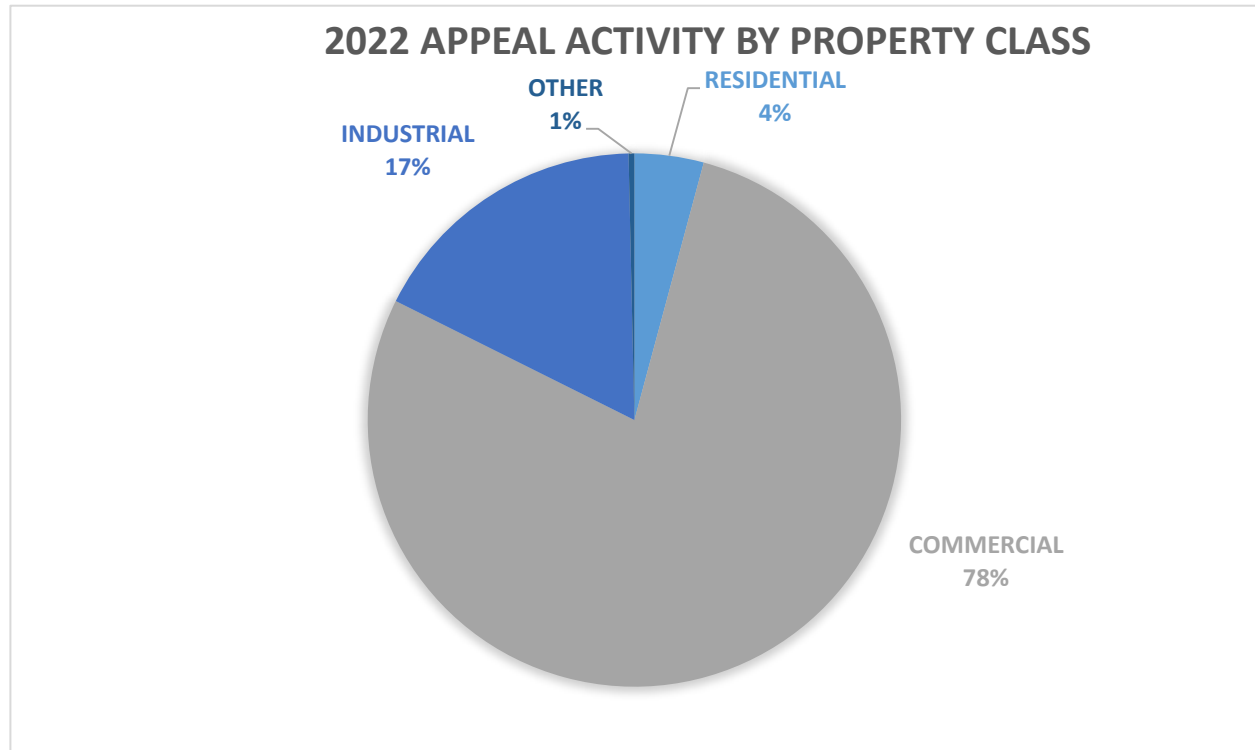
Owner/Representative Initiated Appeals

Town staff are continually and actively engaged in supporting the Town's position in appeal processes that are initiated by other parties including the property owners. The following table presents a history of appeal activity based on information made available by MPAC. It identifies 40 properties with active appeals during the 2022 tax year. The total value of those properties equates to 3.17% of the full Current Assessment Value (CVA) of all properties in the Town of Milton.



Discussion

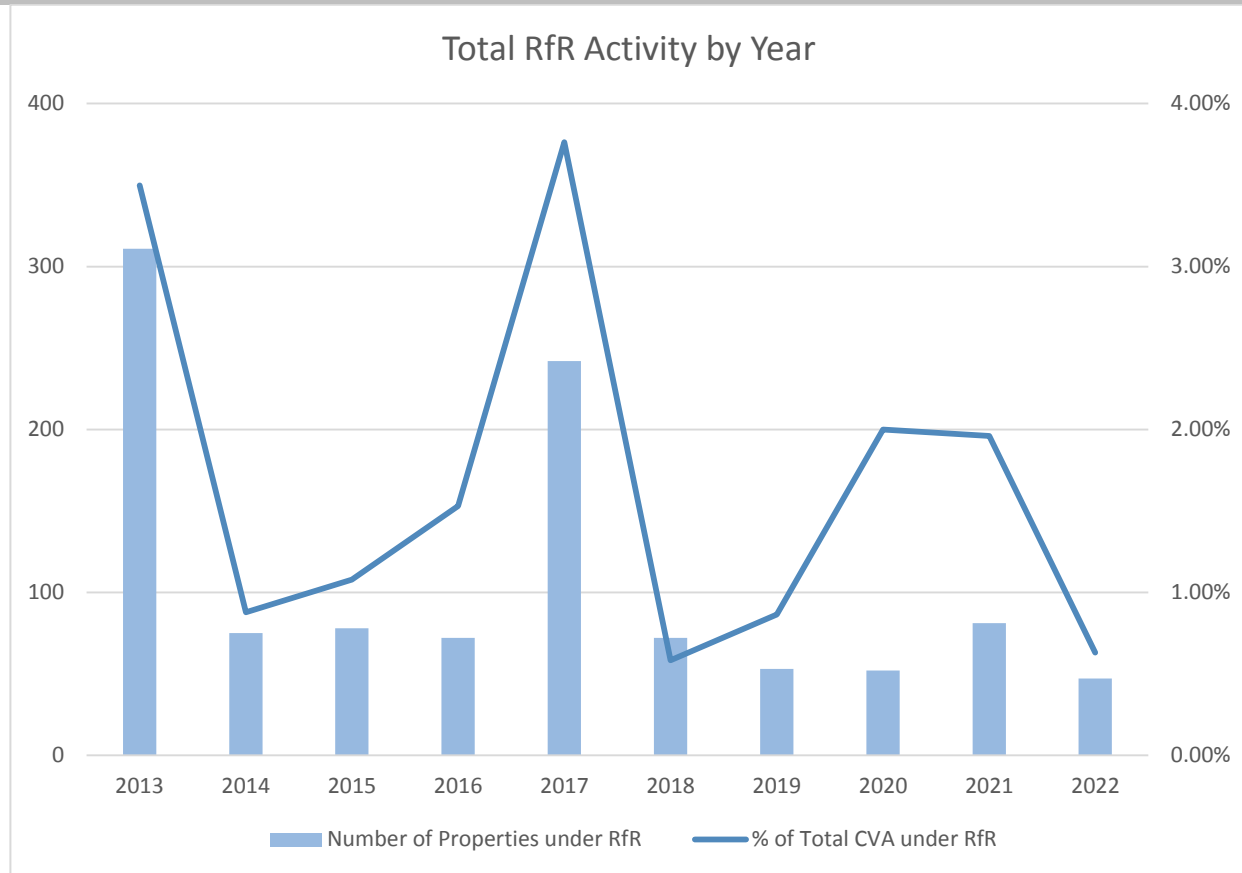
The appeal activity in 2022 continued to be largely related to the industrial and commercial class as shown in the chart below. These two categories accounted for 95% of the \$941,146,200 CVA under appeal:



In addition to appeals, Town staff also have the opportunity to review and respond to Requests for Reconsideration (RfR). All property types are able to file an RfR, however, if the property, or a portion of it, is classified as residential, farm or managed forests, the owner must first file an RfR with MPAC before it is eligible to be appealed to the ARB.

It is important to recognize that the volume of appeals, whether Section 40 or RfR, fluctuate greatly throughout the assessment phase in cycle, with the majority occurring within the first year of the four-year reassessment cycle (ex. 2013 and 2017). The latest reassessment update will reflect values based on a January 1, 2016 valuation date and will provide the basis of property taxes for the 2017 to 2023 taxation years. The following table provides a continuity of RfR processes within the Town of Milton:

Discussion



Section 357 Municipal Act Appeals Update

A number of property owners/tenants across the province had filed applications/appeals with the Assessment Review Board (the “Board”) pursuant to s. 357 of the *Municipal Act*, on the basis that the legal and governmental restrictions implemented in response to the COVID-19 pandemic, “damaged” the properties within the meaning of s. 357(1)(d)(ii). The various municipalities, in which these properties are located, disagreed that s. 357(1)(d)(ii) can be interpreted to include this type of damage.

Subsequently in late 2022, the Board made the following findings: Section 357(1)(d)(ii) applies only to a physical building on the land. Therefore, the word “damage” requires that the building be physically damaged. The interpretation of the general words “or otherwise” is restricted to the limited class of physical causes indicated by the specific items listed in this section, i.e. “fire” and “demolition”. A finding whether a building has been damaged is prerequisite to a finding whether such damage has rendered the building substantially unusable for the purposes for which it was used immediately prior to the damage.

Discussion

Therefore, damage to a building cannot be inferred from a change in its use. The fact that a building is not used, does not, in and of itself, indicate that a building is unusable.

The resulting impact of the Board decision lead to all of the outstanding S. 357's (4 properties, 8 appeals) in the Town of Milton to be withdrawn, averting a potential estimated loss of \$350,000 Town portion of property taxes.

Assessment Base Management

The Town's assessment base management staff have also undertaken a variety of other initiatives during 2022 to further protect the integrity of the Town's assessment base and better position the Town moving forward. Those achievements include:

- Providing responses to owner-initiated assessment appeals including Section 357 Municipal Act appeals, and participating in multiple mandatory settlement meetings, further negating unwarranted assessment losses
- A continual building permit audit of renovations, additions, and demolitions approaching the three-year omitted assessment window where the municipality may levy additional property taxes for the current year and, if applicable, for all or part of the two previous taxation years.
- Conducting a review of MPAC's year-end changes to confirm accuracy and value prior to roll return
- Ongoing communication with Ontario Municipal Tax and Revenue Association (OMTRA), including the appointment of a member of Town staff as a Board Director

2023 Outlook

As part of the Ontario Government's *Ontario Economic Outlook and Fiscal Review* on November 4, 2021 the Minister of Finance and President of the Treasury Board announced the Province's decision to once again postpone a province-wide property assessment update due to the pandemic. There has been no updates from the Ontario Government on when the next reassessment will occur.

Property assessments for the 2023 tax year will continue to be based on January 1, 2016 current values. All property assessments will remain the same as it was for the 2022 tax year, unless there have been changes made to the property, including:

- A new addition, new construction, or renovation
- A first-time assessment
- A change to the classification



The Corporation of the Town of Milton

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Discussion

- A change to the property's value resulting from a Request for Reconsideration, or and Assessment Review Board decision
- A property that no longer qualifies as farmland, conservation land or managed forests
- All or part of the property no longer qualifies to be tax exempt

Financial Impact

There is no fee for the Town in responding to owner-initiated appeals and/or Requests for Reconsideration (RfR), as the Town is considered a respondent in the appeal process. Historically, the Town's assessment staff involvement in the appeal process has proven beneficial to the prevention of erosion to the assessment base and the application of equitable assessments, resulting in a fair distribution of the cost of the Town's services.

The results of the aforementioned review processes are adjustments to property tax collection for the Town. The following table presents both the annual write-offs and supplementary tax revenues for Milton (Town share only) during the last five years.

Town Share	2018	2019	2020	2021	2022
Supplementary Revenue	\$1,664,510	\$1,591,233	\$2,437,320	\$1,645,665	\$1,659,081
Write-offs	(\$262,510)	(\$553,038)	(\$1,400,050)	(\$1,328,435)	(\$1,115,994)

As shown, the annual amounts can fluctuate based on the quantity and nature of the properties added, improved, or amended (including through appeal activity), as well as the number of taxation years to the supplementary notices and appeal decisions applies.

Respectfully submitted,

Glen Cowan
Chief Financial Officer / Treasurer

For questions, please contact: Steven Radenic

Phone: Ext. 2161



Attachments

None

Approved by CAO
Andrew M. Siltala
Chief Administrative Officer

Recognition of Traditional Lands

The Town of Milton resides on the Treaty Lands and Territory of the Mississaugas of the Credit First Nation. We also recognize the traditional territory of the Huron-Wendat and Haudenosaunee people. The Town of Milton shares this land and the responsibility for the water, food and resources. We stand as allies with the First Nations as stewards of these lands.



The Corporation of the Town of Milton

Report To: Council

From: Strategic Management Team

Date: May 8, 2023

Report No: ES-005-23

Subject: 2023 Climate Action Plan

Recommendation: THAT the 2023 Climate Change Work Plan be APPROVED.

EXECUTIVE SUMMARY

- Since 2019, staff has presented an annual Climate Change Work Plan to Council that identifies actions, key projects and initiatives; timing and funding resource requirements.
- The Town's approach applies a green lens to everything we do, ranging from how communities are planned to our own business practices as a municipality.
- Three main areas of focus for the municipality as we work collectively with the community to be more sustainable are: (a) Energy consumption/conservation, (b) Establishing transit supportive development, and (c) Creating walkable complete communities.
- Building upon previous accomplishments, available capacity and focused coordination, the 2023 Work Plan (Schedule B) capitalizes on the significant work done in 2022 and will be completed using existing resources and supplemented with consultant expertise where required.
- A critical component of the 2023 Work Plan is updating the Official Plan to further support Milton's existing and planned sustainable neighbourhoods.
- Milton's approach is different than many municipalities because the sustainability lens is embedded in all departments versus being housed as its own entity.
- Much has been learned over the years and as we collectively work on achieving the 2023 Work Plan there will be a strong focus on telling the Milton Sustainability story by enhancing our public communication, feedback and education components.
- A staff working group will be formalized to foster information sharing, coordination of projects and the efficient use of resources.

REPORT

Background

The Town of Milton recognizes the value of actively incorporating sustainability principles into its business practices and has taken meaningful actions to reduce energy consumption and greenhouse gas emissions. Since 2007, our community facilities have been designed to Leadership in Energy and Environmental Design (LEED) Certified standards. New construction and retrofits have incorporated numerous energy efficient measures including low flow fixtures, energy efficient lighting and occupancy controls.

In 2018, through the Green Innovation Plan (GIP), the Town formally endorsed a sustainability strategy to increase conservation and decrease carbon emissions. To implement the GIP, a Corporate Energy Plan and a Community Energy Plan were created. These plans are now used to inform targeted actions. At multiple Town facilities energy efficiency has been improved through:

- Building envelope upgrades to increase insulation and reduce energy consumption
- LED light conversions
- Geothermal heating and cooling system installations to capture, store and recycle heat and cooling
- Solar panel installations to provide renewable electricity generation

The community has been engaged and numerous partnerships formed to help advance the Town's goals. Several hundred trees have been planted with environmental partners such as Sustainable Milton and local schools. This work is in addition to the Town planting hundreds of trees every year along streetscapes and in parks.

Since 2019, staff has presented an annual Climate Change Work Plan to Council that identifies actions, key projects and initiatives; timing and funding resource requirements. The timing of the formal 2023 Work Plan coming to Council was shifted due to the Fall 2022 Municipal Election, however Council members were advised that they could expect the plan to be a continuation of our efforts to date as many of the planned initiatives take place over a longer duration of time.

This report provides an overview of the 2022 accomplishments, proposed 2023 Climate Change Work Plan and enhancements to the oversight and communication of the Town's overall sustainability efforts.

Discussion

The Town's approach is to apply a green lens to everything we do, ranging from how we plan communities to our own business practices as a municipality. Throughout 2022, there

Discussion

has been a number of tactical achievements worth celebrating including: solar panel installation at the Sherwood Community Centre, community garden expansion at Sunny Mount Park, introduction of hybrid vehicles in to the Town's fleet and continued implementation of the Urban Forestry Management Strategy. A list of the 2022 Work Plan accomplishments is provided on Schedule A.

In addition to projects proposed through the 2022 Climate Change Work Plan, staff has completed several sustainability related projects, such as the following:

- The Ministerial Zoning Order for the Milton Education Village and the updated zoning by-law for the Milton Major Transit Station Area require a percentage of parking spaces to have a level two roughed-in for electric vehicle charging stations in residential and non-residential development. In non-residential developments, a percentage of all parking spaces are required to have an electric vehicle charging station installed.
- Amendment of the Region of Halton Official Plan, as requested by the Town of Milton, to permit stormwater management infrastructure and uses related to the use of renewable resources in the Greenbelt Plan Protected Countryside adjacent to the Milton Education Village.
- In June 2022, Council endorsed the Living in Milton policy directions for the new Official Plan. These directions included ideas for incorporating climate change adaptation and mitigation policies, as appropriate into the new Official Plan.

Proposed 2023 Climate Change Work Plan

The Climate Change Work Plan priority focus areas will continue to build upon the work plans from multiple corporate departments including the Transit Master Plan, Transportation Master Plan and the Official Plan and remain flexible and responsive to priorities identified in the 2023 Corporate Strategic Plan currently in development.

Three main areas of focus for the municipality as we work collectively with the community to be more sustainable are: (a) Energy consumption/conservation, (b) Establishing transit-supportive development, and (c) Creating walkable complete communities.

A critical component of the 2023 Work Plan is updating the Official Plan to further support Milton's existing and planned sustainable neighbourhoods. Milton's growth plan strategically and sustainably directs responsible residential and employment uses to the right locations. Our communities foster and improve climate resiliency through land use and infrastructure planning.

Discussion

For example, development patterns and appropriate densities supports walking, cycling and public transit resulting in decreased auto dependency which is essential to cutting carbon emissions. Effective urban planning includes providing open spaces, parks, gardens, green roofs, tree canopies and green streets that provide functional benefits such as reducing the potential for flooding and helps cool urban areas. By applying a green lens, infrastructure is used more efficiently and the natural environment can be protected and enhanced. Sustainable development principles will guide the policies of the new Official Plan.

Building upon previous accomplishments, available capacity and focused coordination, the 2023 Work Plan (Schedule B) capitalizes on the significant work done in 2022 and will be completed using existing resources and supplemented with consultant expertise where required. Research and initiation of additional environment, climate change mitigation and adaptation opportunities are subject to available capacity.

Highlights from the 2023 Work Plan include:

- (a) ***Milton Official Plan Policy Update*** - development of policies to encourage development and optimizes land and resources leading to more sustainable communities that minimize adverse environmental impacts.
- (b) ***Battery Electric Bus Project*** - implements a mid-life refurbishment and propulsion conversion of one conventional 12m bus from diesel to electric. This is the first one of its kind in Canada.
- (c) ***Fleet Strategy*** - scope of work includes identifying opportunities through a detailed year by year, unit by unit plan/roadmap to electrify the fleet over the next 15 years. This project is underway and will help inform the 2024 budget and 10 year forecast.
- (d) ***Refresh of the Community and Corporate Energy Plans*** - Continue to further develop, research and plan for future strategies to allow for both plans to achieve emissions reductions.
- (e) ***Urban Forestry Management Strategy (UFMS) Implementation*** - Continued efforts to coordinate and enhance the Town's forestry management program (UFMS 2015-2024)
- (f) ***Community-based activities and partnerships*** - Expand efforts to engage the community, other stakeholders and partners to support various forestry and environmental initiatives. This includes events such as Earth Week Clean-Ups, Spring Planting Days and Fall Planting Week.



Discussion

- (g) *Communications and Public Education enhancements* - Ensuring residents, businesses and stakeholders are aware of the Town's sustainability efforts and creating opportunities to provide input through on-line and in-person forums.

The completion of the Work Plan has always been a team effort with the more tactical items being overseen by the Community Services Department and the policy planning, government advocacy and external building standards being led by the Development Services Department. Milton's approach is different than many municipalities in that the sustainability lens is embedded in all departments versus being housed as its own entity.

Much has been learned over the years and as we collectively work on achieving the 2023 Work Plan there will be a strong focus on telling the Milton Sustainability story by enhancing our public communication, feedback and education components. As such, a staff working group will be formalized to foster information sharing, coordination of projects, focused-approach on communicating the municipalities sustainability efforts and opportunities, and the efficient use of resources.

Financial Impact

The Town's climate change portfolio is managed with existing staff resources. Where specific initiatives require an initial or on-going investment, funds are approved by Council in accordance with the Town's Budget Management Policy (Policy 113).

Respectfully submitted,

Andrew M. Siltala
Chief Administrative Officer

For questions, please contact:

Doug Sampano, Director,
Operations, Facilities &
Environment

Phone: x 2547

Jill Hogan, Commissioner,
Development Services

Phone: x 2304



Attachments

Schedule A - 2022 Climate Change Work Plan Status Update

Schedule B - 2023 Climate Change Work Plan

Approved by CAO
Andrew M. Siltala
Chief Administrative Officer

Recognition of Traditional Lands

The Town of Milton resides on the Treaty Lands and Territory of the Mississaugas of the Credit First Nation. We also recognize the traditional territory of the Huron-Wendat and Haudenosaunee people. The Town of Milton shares this land and the responsibility for the water, food and resources. We stand as allies with the First Nations as stewards of these lands.

2022 Climate Change Work Plan Status Update

Initiative	Accomplishments	Next Steps
<p><i>Develop a Town of Milton Fleet Strategy.</i> Review fleet operations and to include an electrification strategy for all Town fleet including transit</p>	<ul style="list-style-type: none"> Capital project approved for 2022 	<ul style="list-style-type: none"> The final report is anticipated 2023 to inform the 2024 budget
<p><i>Review feasibility of renewable /alternative energy system at Mattamy National Cycling Centre.</i> Investigate the installation of solar and/or other alternative energy supply and retrofit</p>	<ul style="list-style-type: none"> Capital project approved for 2022 	<ul style="list-style-type: none"> Work was deferred until 2023
<p><i>Review and Update Community and Corporate Energy Plans:</i> Continue to further research, develop and plan for future strategies to allow for both plans to achieve energy reduction targets of 6% community and 20% Town</p>	<ul style="list-style-type: none"> The initial Milton Green Innovation Plan is the flagship program for the Town's commitment to responsible energy management and development. An update to this plan is in process and being done in a coordinated approach with the Official Plan update to expand climate change resiliency and adaptation 	<ul style="list-style-type: none"> Scope of work will be developed to address energy data collection, administration and action plans. Work involves improving energy efficiency at all facilities, energy retrofit feasibility studies, monitoring and reporting, facilities staff training and engagement. Will also include a variety of initiatives for local community groups such as community gardens, pollinator gardens and clean up days.
<p><i>Electric Vehicle Charging Station.</i> Develop and implement EV charging systems at designated Town</p>	<ul style="list-style-type: none"> Research on-going 	<ul style="list-style-type: none"> Local plans are being considered pending various study results and will be coordinated with the Fleet Strategy. Report to inform potential Electric Mobility

Initiative	Accomplishments	Next Steps
facilities to support future Town fleet additions		Strategy for corporate and or public use.
<i>Implementation of the Urban Forestry Management Strategy (COMS-009-21):</i> Continue to coordinate and enhance the Town's forestry management program	<ul style="list-style-type: none"> • Treating, removing and replacing urban ash trees in response to Emerald Ash Borer. • Trees plantings with cooperation from community groups. 	<ul style="list-style-type: none"> • On-going efforts to engage the community in tree plantings.
<i>Community Garden Expansion at Sunny Mount Park</i>	<ul style="list-style-type: none"> • Fencing and water supply complete • Garden shed installation 	<ul style="list-style-type: none"> • Spring 2023 - Horticultural Society to build the raised beds (48 additional plots)
<i>Single Use Plastics Review:</i> Continue with efforts to reduce and/or eliminate single use plastics by conducting a municipal scan to better understand and learn from other municipalities who have implemented various programs; review usage and options to reduce and/or eliminate in Town programs	<ul style="list-style-type: none"> • Council report completed - direction to eliminate foodware, plastic straws and cutlery from Town-run concessions after the current inventory is utilized (COMS-010-21) 	<ul style="list-style-type: none"> • Alternatives to single-use beverage plastics at concessions and vending machines will be explored through the Halton Cooperative Purchasing Group including working with suppliers to determine options and market readiness for alternative solutions and considerations for upcoming changes in recycling standards and practices, costing of alternatives and risk/health and safety considerations • Further review for use of single-use plastics in Town programs (i.e. craft supplies) to take place • Completion of a municipal scan re: single use plastics utilized by the general public in Town facilities (i.e. third-party rentals and special events)
<i>Continue to build upon renewable energy sources where</i>	<ul style="list-style-type: none"> • Installation of solar panels at the Sherwood Community Centre 	<ul style="list-style-type: none"> • System is operational and can satisfy building electrical demand.

Initiative	Accomplishments	Next Steps
<i>opportunities are available</i>		
<i>Pursue grant funding opportunities where the business case aligns with corporate priorities</i>	<ul style="list-style-type: none"> Zero Emissions Transit Fund submitted Q2 2022 and approved Q3 2022 	<ul style="list-style-type: none"> On-going
<i>Continue with the implementation of the Partners for Climate Protection milestones:</i> creating a GHG emissions inventory and setting an emissions target	<ul style="list-style-type: none"> Inventory and data collection in progress Staff training on the PCP Program through FCM 	<ul style="list-style-type: none"> Initial submission to program for review and comment.
<i>Building upon the Green Inventory Plan review, enhance and update sustainable planning policies where applicable</i>	<ul style="list-style-type: none"> Official Plan review and update ongoing 	<ul style="list-style-type: none"> Main drivers of sustainability and green initiatives, which are a strong focus of the policy work being done in this regard, to include intensification and transportation
<i>Continuing work with community groups and external partners (i.e. Sustainable Milton, Halton Environmental Network)</i>	<ul style="list-style-type: none"> On-going engagement and partnership programs 	

2023 Climate Change Work Plan

Initiative	Details
Milton Official Plan Policy Update	<ul style="list-style-type: none"> Insert policies into the new Official Plan to encourage efficient development that optimizes land and resources leading to more sustainable communities that minimize adverse environmental impacts.
Battery Electric Bus (BEB) Project	<ul style="list-style-type: none"> 2023 budget request - This pilot program implements a mid-life refurbishment and propulsion conversion of one (1) 12 metre, conventional bus from diesel to electric. Budget for the BEB Pilot Program includes the removal of diesel-powered systems replaced with battery-electric systems for vehicle and non-vehicle infrastructure.
Fleet Strategy	<ul style="list-style-type: none"> Review fleet operations and develop electrification strategy for fleet vehicles as appropriate including transit. This project is underway and expected to be complete in Q2 and will inform the 2024 budget as appropriate.
Feasibility of renewable / alternative energy system at Mattamy National Cycling Centre	<ul style="list-style-type: none"> Investigate the potential installation of solar and/or alternative energy supply and retrofit. This work has been deferred to 2023 and will inform the 2024 budget process pending the results of the feasibility study.
Community and Corporate Energy Plans.	<ul style="list-style-type: none"> Continue to further develop, research and plan for future strategies to provide strategies to reduce emissions and allow for both plans to achieve reduction targets of 6% community and 20% town on a per capita basis.
Electric Vehicle Charging Stations	<ul style="list-style-type: none"> Complete the Town of Milton Fleet Strategy Report to inform potential Electric Mobility Strategy for corporate.
Implementation of the Urban Forestry Management Strategy	<ul style="list-style-type: none"> As outlined in COMS-009-21 'Urban Forestry Management Strategy 2015-2024', continue to coordinate and enhance the Town's forestry management program.
Community Based Activities and Events	<ul style="list-style-type: none"> Expand efforts to engage the community, other stakeholders and partners to support various forestry and environmental initiatives. This includes events such as Earth Day Clean-Ups, Earth Week Clean-Ups, Spring Planting Days and Fall Planting Week.



The Corporation of the Town of Milton

Report To: Council

From: Glen Cowan, Chief Financial Officer / Treasurer

Date: May 8, 2023

Report No: CORS-022-23

Subject: 2023 Final Tax Levy By-law and Tax Policy Update

Recommendation: That the final tax rate by-law on today's agenda be considered for approval.

EXECUTIVE SUMMARY

Through this report, staff are recommending Council approve the 2023 local municipal tax rates. These rates are derived from the assessment values as provided by the Municipal Property Assessment Corporation (MPAC), the tax ratios established by the Region of Halton, and the Town's 2023 Budget.

This report also establishes the tax due dates for the remainder of 2023 and summarizes the tax policy approved by Halton Regional Council.

REPORT

Background

The Municipal Act, 2001 provides municipalities with the authority to levy property taxes in order to meet their financial obligations. In accordance with Section 312 of the Municipal Act, the Council of a local municipality is required to pass a by-law to levy a separate local tax rate on the assessment in each property class.

The draft by-law attached to this report as Appendix B, once approved by Council, will provide for a 2023 final tax levy, based on individual tax rate calculations for the upper and lower tiers as well as for the Province's education rate. Although the draft by-law outlines the tax rates for each of these three levels of government, local Council is only required to approve the local tax rates and installment due dates. The education tax rates are prescribed by the Province and the upper tier tax rates are approved by Regional Council.

Discussion

SECTION 1: Local Municipal Tax Rate Setting Overview

- Tax Ratio Overview*

The tax ratios indicate the tax burden borne by each tax class within the Region. Reducing a tax ratio in one class shifts the tax burden to all other classes since the annual amount to be raised through taxation has been set through the budget process. The authority to annually review and alter tax ratios falls to the upper tier.

The Region has approved the continuance of the 2022 Tax Ratios as follows:

Class	2022 Tax Ratios	2023 Tax Ratios
Residential	1.000000	1.000000
Multi Residential	2.000000	2.000000
New Multi Residential	1.000000	1.000000
Commercial	1.456500	1.456500
Commercial Small-scale	0.364125	0.364125
Industrial	2.090700	2.090700
Industrial Small-scale	0.522675	0.522675
Land awaiting development	0.750000	0.750000
Pipeline	1.061700	1.061700
Farmland	0.200000*	0.200000*
Managed Forest	0.250000	0.250000

* Upper and Lower Tier ratio shown for Farmland. Education ratio remains at 0.25.

- 2023 Reduction and Discount Factors*

Section 313 of the Municipal Act, 2001 provides for subclasses to be taxed at a lower rate than the full tax rate for the broad class. The tax rates that would otherwise be levied for municipal purposes for the subclasses prescribed by the Assessment Act shall be reduced by percentages prescribed by, or determined in accordance with regulations.

Below are the 2023 discount factors accordingly:

Class	Local	Region	Education
Farmlands	80%	80%	75%
Managed Forests	75%	75%	75%
Land awaiting Development	75%	75%	75%

- 2023 Unweighted Assessment*

Discussion

The Municipal Property Assessment Corporation (MPAC) is responsible for submitting to the Town the annual assessment roll. The unweighted assessment for 2023 as provided on that returned roll equals:

Class	2023 Unweighted Assessment
Residential	23,206,191,809
Multi-Residential	158,130,118
New Multi-Residential	43,363,800
Commercial	3,364,787,965
Commercial Small-scale	85,200
Industrial	618,321,971
Land awaiting development	6,034,000
Pipelines	111,254,000
Farmland	376,002,914
Managed Forests	41,237,699
Total	27,925,409,476

- 2023 Weighted Assessment Summary*

Combining the tax ratios from section 1) above with the unweighted taxable assessment described in section 2) results in the weighted assessment utilized for tax rate setting. As shown in the table below, the total 2023 weighted assessment of \$29,967,540,164 is higher than the 2022 amount as a result of a 2.28% increase in net assessment growth and no change related to phase-in valuation due to the delay in the 2021 reassessment.

Taxable Weighted Assessment Summary						
Class	2022 Tax Year	2022 Year End (Pre-flip)	% Change for in-Year Growth	2023 Tax Year	% Change related to Phase-in Valuation	Total % Change*
Residential	22,730,281,516	23,206,191,809	2.09	23,206,191,809	0.00	2.09
Multi-Residential	293,185,748	316,260,236	7.87	316,260,236	0.00	7.87
New Multi-Residential	12,194,400	43,363,800	255.60	43,363,800	0.00	255.60
Commercial	4,738,138,982	4,900,813,671	3.43	4,900,813,671	0.00	3.43
Commercial Small-scale	32,152	31,023	(3.51)	31,023	0.00	(3.51)
Industrial	1,310,427,781	1,292,725,745	(1.35)	1,292,725,745	0.00	(1.35)
Land awaiting development	8,721,000	4,525,500	(48.11)	4,525,500	0.00	(48.11)
Pipelines	116,780,630	118,118,372	1.15	118,118,372	0.00	1.15
Farmland	79,539,883	75,200,583	(5.45)	75,200,583	0.00	(5.45)

Discussion

Managed Forests	10,562,900	10,309,425	(2.40)	10,309,425	0.00	(2.40)
Total	29,299,864,992	29,967,540,164	2.28	29,967,540,164	0.00	2.28

* The % change columns may not total due to the use of different bases in each calculation

It should be noted that the 2.28% net assessment growth figure presented above consists of a gross assessment growth of 2.87% less 0.59% in losses of assessment value due to appeals and reconsiderations that occurred in 2022. The phase-in valuation change of 0.00% is due to the assessments reaching full value in 2020 and the continued delay of the reassessment as announced by the provincial government in the 2021 Ontario Economic Outlook and Fiscal Review. Any change related to phase-in valuation in any normal year does not result in additional revenue to the Town, rather a redistribution of cost between property owners.

- Town of Milton 2023 Budget*

On January 23, 2023, Milton Council approved the Municipal 2023 levy requirement of \$88,012,259 for Town Services including library. At time of budget approval and subsequent to budget approval final assessment growth of 2.2786% was assumed and identified which resulted in a Tax increase of 7.99%.

	2023 Final Levy	2022 Final Levy
Assessment Growth	2.2786%	2.3793%
Tax Increase	7.99%	5.47%
Net Levy Requirement	\$88,012,259	\$79,685,813

- Final 2023 Tax Rate Calculation*

Combining the output of each of the above sections, the following table summarizes the calculation of the 2023 tax rates and resulting allocation of the Town's 2023 net budget requirement by property tax class.

2023 Local Municipal Tax Rate Calculation Summary					
Class	2023 Tax Ratio (Section 1)	2023 Unweighted Assessment (Section 2)	2023 Weighted Assessment (Section 3)	2023 Net Budget Requirement (Section 4)* \$	2023 Tax Rate (Net Budget / Unweighted Assessment)
Residential	1.000000	23,206,191,809	23,206,191,809	68,154,729	0.00293692
Multi-Residential	2.000000	158,130,118	316,260,236	928,831	0.00587384
New Multi-Residential	1.000000	43,363,800	43,363,800	127,356	0.00293692



The Corporation of the Town of Milton

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Discussion

Commercial	1.456500	3,364,787,965	4,900,813,671	14,393,284	0.00427762
Commercial Small-scale	0.364125	85,200	31,023	91	0.00106941
Industrial	2.090700	618,321,971	1,292,725,745	3,796,633	0.00614022
Land awaiting development	0.750000	6,034,000	4,525,500	13,291	0.00220269
Pipelines	1.061700	111,254,000	118,118,372	346,905	0.00311813
Farmland	0.200000	376,002,914	75,200,583	220,858	0.00058738
Managed Forests	0.250000	41,237,699	10,309,425	30,278	0.00073423
Total		27,925,409,476	29,967,540,164	88,012,259	

*May contain differences due to rounding.

Consolidated Final 2023 Tax Rate

The local municipal tax rates calculated above are combined with the Regional and Education rates set by Halton Region and the Province, respectively. Appendix B presents tax rates for each property class for each of the Town, Region and Province along with the tax rates required to raise the approved budget levy of the DBIA (Downtown Business Improvement Area).

The following table compares the total cost per \$100,000 of CVA for residential properties based on the final 2023 tax rates against the 2022 notional tax rate calculations. The \$734.87 cost per \$100,000 of residential assessment for 2023 represents a 4.47% increase over 2022. Of this amount, the local municipal share is \$293.69 per \$100,000 of residential assessment, which is an increase of 7.99% over the Town's 2022 cost. These percentage changes capture both the result of the changes in the budgeted levy as well as the results of the changes in tax policy.

Cost per \$100,000 of CVA for Residential Properties

	<u>2022 Taxes (Notional)</u>	<u>2023 Tax</u>	<u>Difference</u>
Local Services	271.97	293.69	21.73
Regional Services			
General & Waste Management	174.72	179.97	
Police	103.77	108.21	
Subtotal	278.49	288.18	9.69
Education ¹	153.00	153.00	0.00
Total	703.46	734.87	31.41

Discussion

Schedule may not add due to rounding.

¹ Education reflects only final education rate prescribed in O.Reg.400/98 as updated on December 19, 2022 and aligns with figures presented in FN-17-23.

SECTION 2: Tax Policy Overview

In addition to setting tax ratios and upper tier tax rates, Regional Council also establishes tax policies, the capping program and the tax relief programs. Regional report FN-17-23 was approved on April 19, 2023, incorporating such policies and programs for 2023.

Halton Regional Report FN-17-23, is attached as an appendix to this report and outlines in detail the key areas that impact the 2023 tax policies. Also provided as Appendix A is an overview of tax policies, with specific Milton context and figures provided.

Financial Impact

The Town of Milton's 2023 tax levy is \$88,012,259 and the 2023 Downtown Business Improvement Area tax levy is \$258,086. To meet financial obligations, staff are preparing to initiate the billing process for the 2023 final taxes. The installment due dates for the final 2023 billing are to be set and pre authorized payment plan programs withdrawals as follows:

Regular Billing Program: June 30, 2023; September 29, 2023

Pre-Authorized Plans:

- Monthly End of Month: June 30, 2023; July 31, 2023; August 31, 2023; September 29, 2023; October 31, 2023
- Monthly Mid-Month: June 15, 2023; July 17, 2023; August 15, 2023; September 15, 2023; October 16, 2023
- Semi-Monthly: 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
- Due Date: June 30, 2023; September 29, 2023

At a cost of \$293.69 per \$100,000 of residential assessment, the Town's local municipal tax rate remains amongst the lowest in the province and significantly lower than our peers within Halton Region and the GTA.



The Corporation of the Town of Milton

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Respectfully submitted,

Glen Cowan
Chief Financial Officer / Treasurer

For questions, please contact: Lesley Payton, Manager Tax and Assessment Phone: Ext. 2141

Attachments

Appendix A – Tax Policy Overview with Milton Context
Appendix B – 2023 Final Tax Rate By-law
Appendix C – Halton Regional Report FN-17-23

Approved by CAO
Andrew M. Siltala
Chief Administrative Officer

Recognition of Traditional Lands

The Town of Milton resides on the Treaty Lands and Territory of the Mississaugas of the Credit First Nation. We also recognize the traditional territory of the Huron-Wendat and Haudenosaunee people. The Town of Milton shares this land and the responsibility for the water, food and resources. We stand as allies with the First Nations as stewards of these lands.



The Corporation of the Town of Milton

Appendix A - Tax Policy Overview with Milton Context

In addition to setting tax ratios and upper tier tax rates, Regional Council also establishes tax policies and tax relief programs. Regional report FN-17-23 was approved on April 19, 2023, incorporating such policies and programs for 2023.

Halton Regional Report FN-17-23 outlines in detail the key areas that impact the 2023 tax policies. FN-17-23 is attached as an appendix to this report, with relevant references related to tax policy noted below (with associated page references):

Postponement of the 2021 Reassessment (page 9 of FN-17-23)

The Provincial government announced the delay of the 2021 reassessment to provide municipal governments with the capacity to focus on the COVID-19 pandemic. The reassessment would have otherwise updated the current value assessments for all Ontario properties to reflect their valuation as of January 1, 2019. Increases in assessment from the reassessment would have been phased in over a 4-year period reaching its full valuation in 2024. The last valuation date of a property's current value assessment currently remains as at January 1, 2016 and, excludes any in-year changes to a property. The current value assessment use for 2023 taxation is the same as what was used for 2021 and 2022 taxation. In the 2022 Ontario Budget released on April 28, 2022, the Province reaffirmed that the property tax reassessments would continue to be postponed for the 2023 tax year.

Small-Scale Value-Added and Commercial Activities on Farms (page 10 of FN-17-23)

In 2018, the Province amended O.Reg.282/98 under the Assessment Act to provide for prescribed optional subclasses for small-scale on-farm business for industrial and commercial property classes. To qualify for the subclass, the industrial or commercial parcel on the property must satisfy the following requirements:

- For an industrial property, the land is primarily used to process or manufacture products produced from the land of the farming business.
- For a commercial property, the land is primarily used to sell farm products or derivatives of farm products produced from the land of the farming business.
- The industrial or commercial parcel would be in the farm property class if not for the activities occurring that are described above.
- The assessment of the commercial or industrial parcel cannot be equal to or greater than \$1.0 million.

There are currently 6 properties in Milton that qualify for these subclasses within the commercial property class. There are no industrial properties with these subclasses. Regional council approved the adoption of both the commercial and industrial subclasses for Tax Policy 2020 and onwards. The first \$50,000 of assessment within the commercial subclass, C7, will receive a 75% reduction in the municipal tax rate.

In 2022, municipalities had the option to adopt a second subclass that would increase the eligible assessment amount to \$100,000 from the current \$50,000. Regional Council has approved the expansion of these measures through FN-17-23. Based on the returned roll for the 2023 tax year, there are no properties that have been identified as eligible for this additional subclass in Halton Region.

Vacant Home Tax (page 10 of FN-17-23)

Halton Regional Council approved the recommendation to proceed with a design and implementation study of a Vacant Homes Tax in Halton which includes undertaking public engagement to obtain input and feedback from Halton residents and stakeholders to help design the program. Work is currently underway amongst Halton Region and all local municipalities on the design and implementation of the Vacant Home Tax Program. There are no impacts to the 2023 taxation year resulting from this work. Regional Staff will be preparing a detailed report for Regional Council later in 2023.

Farm Forestry Exemption (FFE) (Page 13 of FN-17-23)

Effective January 01, 2023, the Province passed Ontario Regulation 230/22 to increase the current limit on the property tax exemption for farm woodlots from 20 to 30 acres to keep pace with the growth of farm sizes in Ontario. The Farm Forestry Exemption (FFE) is a tax exemption designed to protect wooded areas. Farmers with farm property or farm property holdings with wooded areas may qualify for the exemption.

As a result of this amendment, a new Unit Class has been created (FF). For eligible properties, this change will result in up to an additional 10 acres changing from taxable status to exempt.

Any increase to the assessment roll on valuation will show as exempt. Regional and Local municipality staff are currently working with MPAC to review the impacts of this change which are expected to be immaterial.

Rebate for Charitable Organization Program (page 14 of FN-17-23)

In alignment with the requirements of Section 361 of the Municipal Act, a rebate is provided for eligible charitable organizations. For 2023, the Region has approved a continuation of the existing program that provides a rebate of 40% of the current year's Commercial taxes, with no change in eligibility criteria. The cost of the charity rebate in 2022 for the Town of Milton was \$31,179.

Relief for lower income seniors (page 14 of FN-17-23)

The Town of Milton currently offers a program to assist lower income persons with their property taxes by allowing the 'year over year' tax increase to be deferred. This program is

mandated by the Province through S.319 of the Municipal Act and is offered to both low income senior and low income persons with disabilities. The deferral is registered as a lien on title and must be paid back to the Municipality with interest at such time the applicant no longer owns the property. This mandatory deferral program has been in effect since 1998 and to date; the Town has not received any applications.

A second deferral program was introduced in 2016 and approved by the Region of Halton on March 23, 2016 and is being offered in addition to, and mutually exclusive of, the existing year over year deferral program referred to above. This program is referred to as the Older Adults Property Tax Deferral Program (OATDP).

Key highlights of the OATDP:

- Full deferral of the annual taxes levied.
- All registered owners of a property must apply and to qualify must be 65 years of age by the end of the current year and the combined annual gross income must not exceed \$62,400.
- If the registered owners elect to participate in the OATDP they are precluded from participating in the Town's current program.
- The deferral is interest free to the registered owner. Interest is paid by the Region to the participating municipality.
- When the owner of the property becomes ineligible, there is a one year grace period whereby taxes are deferred and the region continues to pay the interest.
- Full amount of deferred taxes is owing either at the end of the grace period or on the sale of the property, whichever is earlier.
- The program is administered by each participating local municipality.
- Annual renewal applications must be submitted.

To date, the Town of Milton has two active enrollments in this full tax levy deferral program.

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 30th day of June, 2023 and the second one being the 29th day of September, 2023. The 2023 Interim due dates were February 28th 2023 and April 28th, 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 $\frac{1}{4}$ %) 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 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
Downtown Business Improvement Area	BIA Area 1	BIA Area 2	BIA Area 3			
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
Total Assessment	27,925,409,476

Report To: Regional Chair and Members of Regional Council

From: Cyndy Winslow, Commissioner, Finance and Regional Treasurer

Date: April 19, 2023

Report No: FN-17-23

Re: 2023 Tax Policy

RECOMMENDATION

1. THAT the following tax ratios be adopted for the 2023 taxation year:

Residential	1.0000
Multi-Residential	2.0000
New Multi-Residential	1.0000
Commercial	1.4565
Industrial	2.0907
Pipe Line	1.0617
Farm	0.2000
Managed Forests	0.2500
Landfill	1.4565

2. THAT the 2023 taxation rates for Regional services as set out in Attachment #1 to Report No. FN-17-23 re: 2023 Tax Policy be adopted.
3. THAT Halton Region continues to provide the following rebates and deferrals to be funded through the Council-approved 2023 Non-Program operating budget:
 - a. Provide a tax rebate for Registered Charitable Organizations under Section 361 of the *Municipal Act, 2001* at a rate of 40% of the current year's taxes applicable to the space occupied as set out in By-Law No. 120-98, as amended;
 - b. Provide a property tax increase deferral on residential properties to low income older adults and low income persons with disabilities under Section 319 of the *Municipal Act, 2001*;
 - c. Provide a full property tax deferral to low income older adults under the Older Adults Property Tax Deferral Program as set out in By-law No. 20-16, as amended;

- d. Cost-share with the local municipalities for the property tax rebate program for low income older adults in the same proportion as their share of the total current year taxes subject to the rebate being established by a by-law under Section 365 of the *Municipal Act, 2001*;
 - e. Provide a reduction or refund of the Regional portion of property taxes for eligible Heritage Property in the same proportion as that provided for by the local municipalities' by-laws established under Section 365.2 of the *Municipal Act, 2001*.
4. THAT the Director of Legal Services be authorized to prepare all necessary by-laws to establish the aforesaid 2023 taxation rates, taxation policies, and property tax relief programs.
 5. THAT the Regional Clerk forward a copy of Report No. FN-17-23 and the related by-laws to the City of Burlington, the Town of Halton Hills, the Town of Milton and the Town of Oakville.

REPORT

Executive Summary

- Under the Municipal Act, 2001, Regional Council must annually approve tax policies to set the upper-tier rating by-laws, tax ratios, and tax relief programs.
- Policy options are outlined in this report and the “2023 Current Value Assessment (CVA) and Tax Policy Reference Manual” is provided under separate cover to this report.
- The combined total assessment change for the 2023 taxation year is 1.40% which is comprised solely of the net in-year assessment growth. There is no phase-in valuation impact due to the Province’s continued postponement of the reassessment update.
- The Region’s tax impact, including Police, is 3.4%.
- It is recommended that the Region continues to provide the following rebates and deferrals to be funded through the Council-approved 2023 operating budget from Non-Program:
 - Provide a tax rebate for Registered Charitable Organizations at a rate of 40% of the current year’s taxes applicable to the space occupied;
 - Provide a property tax increase deferral on residential properties to low income older adults and low income persons with disabilities;

- Provide a full property tax deferral to low income older adults under the Older Adults Property Tax Deferral Program;
- Cost-share with the local municipalities for the property tax rebate program for low income older adults in the same proportion as their share of the total current year taxes;
- Provide a reduction or refund of the Regional portion of property taxes for eligible Heritage Property in the same proportion as that provided for by the local municipalities' by-laws.

Background

The purpose of this report is to provide Regional Council with recommendations regarding property taxation for 2023 and to obtain approval for the 2023 Regional property tax rates.

In accordance with the *Municipal Act, 2001*, the Region is required to pass by-laws and/or implement programs as follows:

- Upper-tier tax ratio setting
- Upper-tier rating by-law(s)
- Relief program for low income older adults and low income disabled homeowners
- Rebate program for charitable organizations

Further, under separate cover to this report is the “2023 Current Value Assessment (CVA) and Tax Policy Reference Manual” to assist members of Regional Council and the public in understanding assessment and property tax in Ontario, and specifically in Halton Region. This manual is also available to the public through Halton’s website (www.halton.ca).

Discussion

The final Regional tax rates are calculated by taking the assessment information from the Municipal Property Assessment Corporation (MPAC), weighting the assessment based on the tax ratios and dividing the 2023 Regional levy requirement by the weighted assessment. The following section provides information on each of these components.

Assessment Changes

As shown in Table 1 below, the combined total assessment change for the 2023 taxation year is 1.40%, which is the change in the weighted taxable assessment from the tax roll used for the 2022 taxation year to the tax roll used for the 2023 taxation year.

Table 1: 2023 Combined Total Assessment Change

Taxable Weighted Assessment						
Class	2022 Tax Year	2022 Year End	% Change for In-Year Growth	2023 Tax Year	% Change related to Phase In Valuation	Total % Change
Residential	\$ 130,171,917,294	\$ 132,232,840,121	1.58%	\$ 132,232,840,121	0.00%	1.58%
Multi-Residential	6,361,242,372	6,432,838,096	1.13%	6,432,838,096	0.00%	1.13%
New Multi-Residential	205,807,100	244,449,676	18.78%	244,449,676	0.00%	18.78%
Commercial	25,677,785,863	25,915,661,628	0.93%	25,915,661,628	0.00%	0.93%
Industrial	6,592,991,210	6,568,634,154	-0.37%	6,568,634,154	0.00%	-0.37%
Pipe Line	323,309,946	325,614,896	0.71%	325,614,896	0.00%	0.71%
Farm	202,119,133	194,421,212	-3.81%	194,421,212	0.00%	-3.81%
Managed Forests	15,509,234	15,952,685	2.86%	15,952,685	0.00%	2.86%
Total	\$ 169,550,682,152	\$ 171,930,412,468	1.40%	\$ 171,930,412,468	0.00%	1.40%

Taxable Weighted Assessment						
Municipality	2022 Tax Year	2022 Year End	% Change for In-Year Growth	2023 Tax Year	% Change related to Phase In Valuation	Total % Change
Burlington	\$ 51,946,891,884	\$ 52,262,960,900	0.61%	\$ 52,262,960,900	0.00%	0.61%
Halton Hills	15,489,405,095	15,605,922,292	0.75%	15,605,922,292	0.00%	0.75%
Milton	29,299,864,992	29,967,540,163	2.28%	29,967,540,163	0.00%	2.28%
Oakville	72,814,520,182	74,093,989,113	1.76%	74,093,989,113	0.00%	1.76%
Total	\$ 169,550,682,152	\$ 171,930,412,468	1.40%	\$ 171,930,412,468	0.00%	1.40%

Notes: The % change columns in both tables do not total 1.40% due to the use of different bases in each calculation

The 1.40% increase solely relates to the net in-year growth in assessment in 2022. The phase-in valuation change of 0.0% is due to the assessments reaching full value in 2020 and the postponement of the 2021 reassessment for the 2021, 2022 and 2023 tax years. This means that assessments used for the 2023 taxation year will continue to be based on the same valuation date that was in effect for the 2022 taxation year of January 1, 2016.

The net in-year assessment growth of 1.40% for 2022 incorporates all additional assessment generated from new development that has been valued by MPAC during the year. The increase in assessment is offset by reduced assessment values resulting from Assessment Review Board appeal settlements and Requests for Reconsideration settlements. The net in-year assessment growth results in a reduction to the tax impact as per the 2023 Budget and Business Plan, which supports the costs of maintaining levels of service in a growing community.

In contrast, valuation changes based on MPAC's reassessment do not generate any additional tax revenue but rather result in a redistribution of the relative tax share among the property classes. As noted above, there are no valuation changes in 2023.

On April 28, 2022, the Province released the *2022 Ontario Budget*, which reaffirmed that the property tax reassessments would continue to be postponed for the 2023 tax year. This means that assessments used for the 2023 taxation year would continue to be based on the same valuation date that was in effect for the 2022 taxation year of January 1, 2016.

2023 Regional Levy Requirement

Regional Council approved the net Regional levy requirement of \$492,966,096 through Report No. FN-06-23 re: 2023 Budget and Business Plan and Disposition of the 2022 Surplus, which assumed 2022 in-year assessment growth of 1.70%.

The final assessment information from MPAC was finalized in December 2022, the day before Council was scheduled to receive the 2023 Budget and Business Plan. As a result of this timing, there is a variance between the budgeted and actual assessment growth. The actual 2022 in-year assessment growth was 1.40%, which is 0.30% lower than the budgeted assessment growth of 1.70%. In order to maintain the Council-approved 2023 tax increase of 3.4%, the net levy requirement is reduced to \$491,575,880, as shown in Table 2 below, and a transfer from the Tax Stabilization reserve of \$1,390,217, approved through Report No. FN-06-23, is required to fund the shortfall. The 2023 Regional Levy By-law accompanies Report No. FN-17-23 for approval.

Table 2: 2023 Actual Assessment Growth

	2023 Budget	2023 Levy	Difference
Assessment Growth	1.70%	1.40%	-0.30%
Tax Increase	3.4%	3.4%	0.0%
Net Levy Requirement	\$492,966,096	\$491,575,880	(\$1,390,217)

Tax Ratios

One of the limited tools provided by the Province to municipalities in setting tax rates is the ability to adjust tax ratios to address tax shifts created through reassessments. Regional staff are proposing no changes to the 2023 tax ratios as shown in Table 3 below. The 2023 Regional Tax Ratio By-law accompanies Report No. FN-17-23 for approval.

Table 3: 2023 Tax Ratios

Property Class	Ranges of Fairness (O. Reg. 386/98)	Halton Region Tax Ratios		Threshold Ratios (O. Reg. 73/03)
		2022	2023	
Residential	1.00*	1.0000	1.0000	2.0000
Multi-Residential	1.00 - 1.10	2.0000	2.0000	
New Multi-Residential	1.00 - 1.10	1.0000	1.0000	
Commercial	0.60 - 1.10	1.4565	1.4565	1.9800
Industrial	0.60 - 1.10	2.0907	2.0907	2.6300
Pipe Line	0.60 - 0.70	1.0617	1.0617	
Farm	0.0 - 0.25**	0.2000	0.2000	
Managed Forests	0.25***	0.2500	0.2500	
Landfill	0.60 - 1.10	1.4565	1.4565	25.0000

*Section 308 of the *Municipal Act, 2001* sets the tax ratio for Residential as 1.0

**Section 308.1 of the *Municipal Act, 2001* restricts the tax ratio for Farm to be 0.25 or lower

***Section 308.1 of the *Municipal Act, 2001* sets the tax ratio for Managed Forests as 0.25

2023 Tax Rate

As shown in Table 4 below, the 2023 final tax rates are calculated based on the assessment changes, 2023 levy requirements, and the tax ratios noted above. The blended Regional residential urban tax rate is 0.00286389, representing the 3.4% tax increase.

Table 4: 2023 Final Tax Rates

2023 Regional Residential Tax Rates		
Regional Services	2023 Levy	Residential Tax Rate *
General	\$ 274,723,476	0.00159788
Police	186,039,009	0.00108206
Waste Management		
Burlington	10,002,005	0.00019203
Halton Hills	3,054,985	0.00026173
Milton	6,010,249	0.00020183
Oakville	11,746,157	0.00015853
Total **	\$ 491,575,880	0.00286389

Schedule may not add due to rounding

* Residential tax rate for urban properties

** Total Tax Rate based on combined Waste Mgmt rate

There are three components to the Regional Levy: Regional General Services, Police Services and Waste Management Services. Regional General Services, including recycling and organics, and Police Services are funded by the entire assessment base. The balance of Waste Management Services is calculated on an area rating specific to each local municipal assessment base under Section 326 of the *Municipal Act, 2001* as service levels vary by local municipality. Regional staff continue to review waste management services for harmonization opportunities to move toward a region-wide waste management tax rate in future years. Attachment #1 to this report contains the

recommended Regional tax rates for 2023 for all property classes, and are included in the 2023 Regional Levy By-law, which accompanies Report No. FN-17-23 for approval.

The Region received the final Education tax rates for 2023 from the Ministry of Finance through O. Reg. 576/22 which amended O. Reg. 400/98 of the *Education Act, 1990*. Table 5 below summarizes the 2023 education rates by property class applicable for the Region.

Table 5: Final Business Education Tax Rates

Final Education Rates	
Property Class	2023 Tax Year
Residential	0.00153000
Multi-Residential	0.00153000
New Multi-Residential	0.00153000
Commercial	0.00770552
Commercial - Small-Scale On-Farm Business	0.00220000
Industrial	0.00880000
Industrial - Small-Scale On-Farm Business	0.00220000
Pipe Line	0.00880000
Farm	0.00038250
Managed Forests	0.00038250
Landfill	0.00864766

2023 Tax Impact

The Region's tax increase for 2023 is 3.4%. Table 6 provides a summary of the combined Regional tax impact by municipality for an urban residential property per \$100,000 of current value assessment (CVA).

Table 6: Combined Regional Tax Impact

Residential Tax Impacts per \$100,000 CVA					
2023 Taxes	Combined				Blended Regional Tax Only
	Burlington	Halton Hills	Milton	Oakville	
Regional Services:					
General & Waste Management	\$ 178.99	\$ 185.96	\$ 179.97	\$ 175.64	\$ 178.18
Police	108.21	108.21	108.21	108.21	108.21
Sub-total	\$ 287.20	\$ 294.17	\$ 288.18	\$ 283.85	\$ 286.39
Local Municipal Services:					
General	421.25	405.53	293.69	323.26	
Education	153.00	153.00	153.00	153.00	
Total	\$ 861.44	\$ 852.70	\$ 734.87	\$ 760.11	\$ 286.39
2022 Taxes	Combined				Blended Regional Tax Only
	Burlington	Halton Hills	Milton	Oakville	
Regional Services:					
General & Waste Management	\$ 174.60	\$ 181.18	\$ 174.72	\$ 170.48	\$ 173.27
Police	103.77	103.77	103.77	103.77	103.77
Sub-total	\$ 278.37	\$ 284.95	\$ 278.49	\$ 274.25	\$ 277.05
Local Municipal Services:					
General	370.39	380.35	271.97	305.07	
Education	153.00	153.00	153.00	153.00	
Total	\$ 801.75	\$ 818.30	\$ 703.46	\$ 732.33	\$ 277.05
Dollar Impact on Total Taxes	\$ 59.69	\$ 34.40	\$ 31.41	\$ 27.78	\$ 9.34
Percentage Impact on Total Taxes	7.4%	4.2%	4.5%	3.8%	3.4%

Schedule may not add due to rounding

2023 Tax Allocation

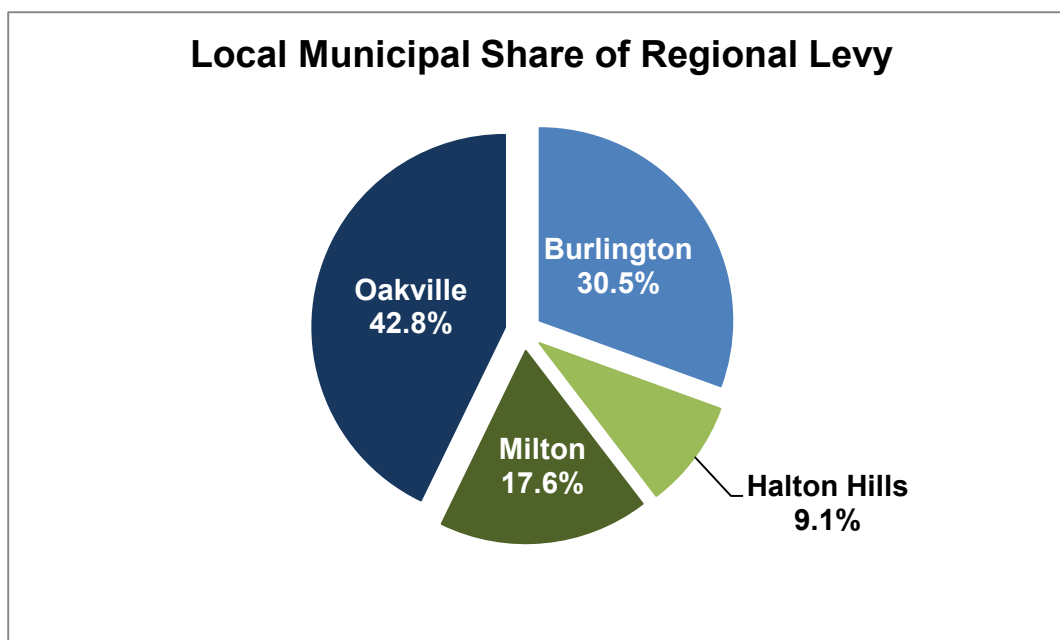
The percentage breakdown of the final 2023 taxes for Regional, Local and Education taxes for an urban residential property in each local municipality is shown in Table 7 below.

Table 7: Share of Residential Taxes by Municipality

Percentage Share of Residential Taxes by Municipality				
	Burlington	Halton Hills	Milton	Oakville
Region	33.3%	34.5%	39.2%	37.3%
Local	48.9%	47.6%	40.0%	42.5%
Education	17.8%	17.9%	20.8%	20.1%
	100.0%	100.0%	100.0%	100.0%

Chart 1 illustrates the percentage share of the Regional levy by each local municipality.

Chart 1: Local Municipal Share of Region Levy



Postponement of the Reassessment

Property taxation is based on the assessed value of properties, and in Ontario those assessments are reviewed and updated every four years by MPAC. The next property valuation update, known as a reassessment, was scheduled to be completed by MPAC in 2020 for the 2021 taxation year. However, due to the unique and unforeseen challenges of the COVID-19 pandemic that all municipalities, residents, and businesses faced during 2020, the Province announced in the *March 2020 Economic and Fiscal Update*, which was released on March 25th, 2020, that it was postponing the reassessment to maintain stability in the context of the emerging pandemic.

With the release of the *2022 Ontario Budget* on April 28, 2022, the Province reaffirmed that the property tax reassessments would continue to be postponed for the 2023 tax year to provide stability and certainty to residents and businesses, and enable municipalities to focus on responding to the challenges posed by the COVID-19 pandemic. With the postponement of the reassessment in 2023, the valuation date of a property's current value assessment remains as at January 1, 2016 and, excluding any in-year changes to a property, the current value assessment used for 2023 taxation is the same as what was used for 2022 taxation.

In a letter to the Minister of Finance dated January 13, 2023, the Association of Municipalities Ontario (AMO) has expressed strong support for a timely return to the assessment cycle.

Small-Scale On-Farm Business Subclass

In 2018, the Province amended O. Reg. 282/98 under the *Assessment Act* to create optional subclasses for small-scale on-farm business for each of the industrial and commercial property classes. Starting in 2018, municipalities would have the option to adopt the new subclass, which would provide a 75% reduction on municipal taxes for the first \$50,000 of assessment. The Region adopted the subclass in 2020 through Report No. FN-12-20 re: 2020 Tax Policy.

Starting in 2022, municipalities have the option to adopt a second subclass that would increase the eligible assessment amount to \$100,000. Offering a second subclass with a property tax reduction based on a higher threshold would require shifting the tax burden to other properties. The Province will apply a reduced business education tax rate to this increased \$100,000 threshold for all eligible properties, regardless of whether or not municipalities adopt the subclass.

Based on the returned roll for the 2023 tax year, there are no properties that have been identified as eligible for this additional subclass in Halton Region. Staff will continue to monitor the assessment roll and report back with an update, including potential impacts and recommendations, as part of the 2024 Tax Policy Report.

Optional Vacant Homes Tax

At the Regional Council meeting on June 16, 2021, Regional Council requested that staff report back on a tax on vacant homes, the impact on corporate purchases of single family homes, and the related impact on affordable housing.

The Region retained Ernst & Young LLP (EY) to undertake a feasibility assessment of adopting a Vacant Homes Tax (VHT) in Halton. The findings of the feasibility assessment provided through Report No. FN-15-22 re: Optional Vacant Homes Tax in Halton Region indicated that a VHT appears to be a feasible policy and revenue tool for Halton Region to reduce the number of vacant homes thereby increasing housing supply, and to provide positive net revenues to support Halton Region's affordable and assisted housing programs. Regional Council approved the recommendation to proceed with a design and implementation study of a Vacant Homes Tax in Halton which includes undertaking public engagement to obtain input and feedback from Halton residents and stakeholders to help design the program.

Municipal Tax Equity Paralegal Professional Corporation (MTE) have been retained to undertake the design and implementation study, including the public engagement. Work is currently underway, however in Ontario's 2022 Budget, it was noted that the Province would be working with municipalities to facilitate the sharing of information and best practices, as well as explore opportunities to enhance the existing legislative framework for vacant home taxes. Based on feedback from this work, which is currently underway, the Province may make refinements to the legislation. Any changes to the legislation will need to be addressed and reflected in the Region's proposed VHT framework. As such, Staff are planning to report back to Regional Council later in 2023 with the results of the public engagement and a proposed VHT framework for consideration and approval,

however the timing is dependent on the results of the Province's review and any changes to the provincial legislative framework.

Proposed Changes Announced by the Province

In December 2022, the Ministry of Finance released the 2023 Property Tax Decisions letter which included proposed changes to various property tax-related items, including:

- Business Education Tax Rates
- New Construction Classes for Education Property Tax Purposes
- Small Business Property Subclass
- Municipal Property Tax Flexibility – Levy Restriction
- Streamlining Property Tax Administration
- Property Tax Measures Included in *Ontario's Housing Supply Action Plan (HSAP) 2022-2023*

These are discussed in more detail below.

Business Education Tax Rates

In 2021, the Province limited the Business Education Tax (BET) rates for commercial and industrial properties to 0.88%. Within Halton Region, this reduction benefited the Industrial Property Class which previously had a BET rate of 1.098184%. Commercial properties are at 0.770552%, which is already below 0.88%. The Province will continue to provide the reduction for the 2023 taxation year.

The Province will maintain the BET rates at the 2022 rate for properties whose payments-in-lieu of education taxes the lower- and single-tier municipalities are permitted to retain. The reduction in BET rates does not impact the Region.

New Construction Classes for Education Property Tax Purposes

Due to the reduction in the BET rates for commercial and industrial properties to 0.88%, the new construction property classes (realty tax classes: X, Y, Z and K) are no longer differentiated from the main business property classes. Starting in the 2023 taxation year, properties in the new construction classes have returned to their respective main property classes. This change has no impact on property taxes paid by businesses.

Small Business Property Subclass

As announced in the *2022 Ontario Economic Outlook and Fiscal Review*, which was released on November 14, 2022, the Province will now automatically match municipal property tax reductions with a reduction on the education tax portion within any municipality that adopts the optional small business property tax subclass. Municipalities adopting the subclass are no longer required to make a submission to the Minister of Finance to apply for matching reductions. While this simplifies the process for receiving a matching reduction from the Province on the education tax portion, this change does not address the challenges noted in Report No. FN-28-22 re: Optional Small Business

Property Tax Subclass in Halton Region, which hinder the subclass from effectively providing relief to small businesses in Halton.

Municipal Property Tax Flexibility – Levy Restriction

Municipalities with property classes subject to the levy restriction will continue to have the flexibility to apply a municipal tax increase to those classes of up to 50% of any increase applied to the residential class. A full levy restriction applies to multi-residential properties with a tax ratio greater than 2.0. The Region's multi-residential property class tax ratio was reduced from 2.2619 to 2.0 in 2017 through Report No. FN-11-17 re: 2017 Tax Policy. The Region does not have any levy restricted classes, therefore this has no impact for the 2023 tax year.

Streamlining Property Tax Administration

When a new property class or optional property class is introduced in a municipality, additional regulation amendments are required before municipalities can finalize their taxes. These amendments are required to set the education tax rates and transition ratios. Amendments to certain regulations under the *Education Act* (O.Reg. 576/22) and the *Municipal Act, 2001* (O.Reg. 575/22) have been made to allow municipalities the flexibility to implement new property classes or optional property classes without additional regulations. These amendments will provide municipalities with increased autonomy and assist in meeting local decision-making timelines.

Property Tax Measures Included in *Ontario's Housing Supply Action Plan (HSAP) 2022-2023*

As announced in the *Ontario's Housing Supply Action Plan 2022-2023*, the Province has committed to consulting with municipalities on potential approaches to reduce the current property tax burden on multi-residential apartment buildings. Consultations will provide an opportunity for the Ministry of Finance to engage with municipalities on policies related to the property taxation of multi-residential apartment buildings and discuss implications for housing affordability in the rental market. In support of these consultations, the Ministry will be engaging with the Property Assessment and Taxation Municipal Advisory Committee (PATMAC), which includes representation from the Association of Municipalities of Ontario (AMO) and other municipal associations.

The Province will also explore potential refinements to the assessment methodology for affordable rental housing. Staff will continue to monitor and report back on the findings when announced.

Farm Forestry Exemption (FFE)

In the *2021 Ontario Economic Outlook and Fiscal Review*, released in November 2021, the Province announced measures to increase the current limit on the property tax exemption for farm woodlots from 20 to a proposed 30 acres to keep pace with the growth of farm sizes in Ontario. The Farm Forestry Exemption (FFE) is a tax exemption designed to protect wooded areas. Farmers with farm property or farm property holdings with

wooded areas may qualify for the exemption. Previously, the tax exemption applied to one acre of forested land for every 10 acres of farmland, and could not exceed 20 acres in any one municipality.

Changes were enacted with *Bill 43, Build Ontario Act (Budget Measures), 2021* to amend Section 3(1)19 of the *Assessment Act* to allow the Minister of Finance to prescribe a higher number of acres. Ontario Regulation 230/22 amending O. Reg. 282/98, was filed on March 24, 2022 to increase the acreage maximum per farm property in a municipality from 20 to 30 acres effective January 1, 2023. As a result of this amendment, a new Unit Class has been created (FF). For eligible properties, this change will result in up to an additional 10 acres changing from taxable status to exempt. Any increase to the assessment roll on valuation will show as exempt and aligns with other tax incentives such as the Managed Forest Tax Incentive Program and the Conservation Land Tax Incentive Program.

Staff are currently working with local municipal staff and MPAC to review the impacts of this change which are expected to be immaterial.

Tax Relief Programs

Rebates for Charitable Organizations

A rebate program for registered charitable organizations occupying (owned or rented) commercial or industrial properties has been provincially mandated under s. 361 of the *Municipal Act, 2001* since 1998 with the introduction of CVA, and was approved and implemented through By-law No. 120-98, as amended. The mandatory program includes the following discretionary options:

- May provide rebates to organizations that are similar to eligible charities
- May include eligible organizations occupying property in other property classes
- May provide rebates between 40% and 100% and
- May have different rebates for different organizations or charities.

The current program offered in Halton Region provides a rebate of 40% of the current year's taxes for eligible organizations. This level has remained constant since the introduction of the program. This program is administered by the local municipalities through an annual application process. The deadline to apply for charity rebates is the end of February in the following year.

The Regional cost of the charity rebate program was \$170,400 in 2022.

Staff recommend that Regional Council continue the existing program of providing rebates for charitable organizations, as defined under s. 248(1) of the *Income Tax Act*, at a rate equal to 40% of the current year's taxes for the 2023 taxation year.

Older Adults Property Tax Deferral Programs

Deferral of Property Tax Increase

A mandatory tax relief program for low income older adults and low income disabled homeowners was introduced as part of the 1998 property tax reform under s. 319 of the *Municipal Act, 2001*. The eligibility criteria for this program are established by upper-tier municipalities and are administered by the local municipalities. The Region established the eligibility criteria which are reviewed as part of the annual tax policy process. The program allows for an interest-free deferral of all annual property tax increases for eligible low income older adults and low income disabled homeowners. For 2023, Regional staff recommend that Council continue with the existing program. The 2023 Regional By-law for the Property Tax Increase Deferral Program for Low Income Older Adults and Low Income Persons with Disabilities accompanies Report No. FN-17-23 for approval.

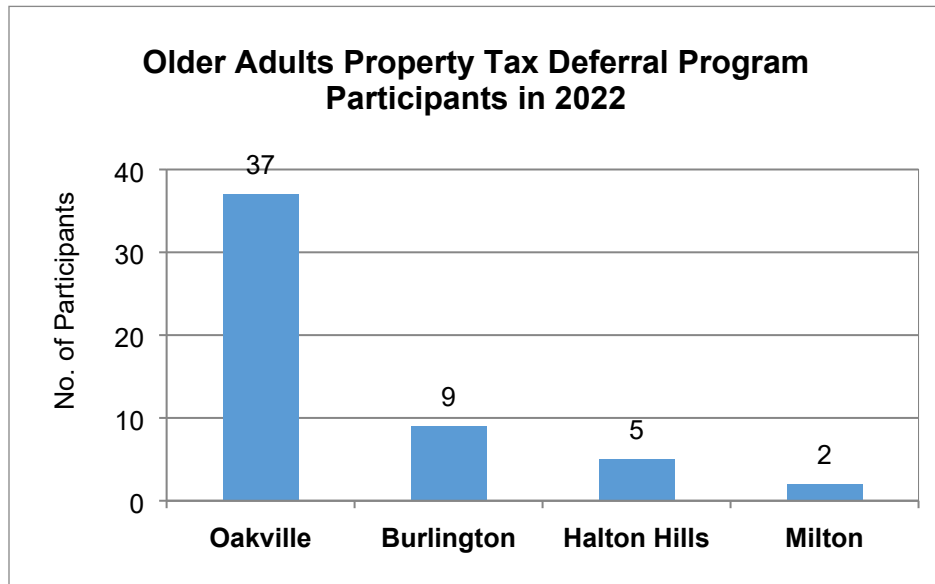
Deferral of Full Property Tax

In March 2016, Regional Council approved Report No. FN-06-16 re: Implementation of Older Adults Property Tax Deferral Program, and passed By-law No. 20-16, as amended. This program provides a full property tax deferral program, interest-free to the homeowner, for low income older adults who own real property in Halton Region. Section 107 of the *Municipal Act, 2001*, permits a municipality to make grants for any purpose that Regional Council considers to be in the interest of the municipality, subject to certain restrictions. The Region provides grants to the local municipalities to fund the interest cost of the deferral. This program was adopted by the local municipalities and commenced on July 1, 2016.

The program was designed to assist eligible low income older adults remain in their homes by deferring full property taxes, with the interest paid by the Region. The program is offered in addition to, and mutually exclusive of, the existing property tax increase deferral discussed above for low income older adults (s. 319 of the *Municipal Act, 2001*), and the local tax rebate programs for low income older adults under s. 365 of the *Municipal Act, 2001*, as set out below. For example, if an older adult is accepted for the full tax deferral program, then the same person is not eligible for a local tax rebate program or the tax deferral for the property tax increase for low income older adults.

In 2022, a total of 53 households participated in the program Region-wide at a cost of \$179,000, as shown in Chart 2 below.

Chart 2: Older Adults Property Tax Deferral Program Participation



The program is reviewed annually and any changes to the program are brought forward to Council for consideration as part of the annual tax policy report. For 2023, Regional staff recommend that Council continue with the existing program.

Local Tax Rebate for Low Income Older Adults

Tax rebate programs for low income older adults are offered by the City of Burlington, the Town of Halton Hills, and the Town of Oakville through s.365 of the *Municipal Act, 2001*. This section allows lower-tier municipalities to provide for the cancellation, reduction, or refund of taxes for municipal and school purposes for an eligible property of any person whose taxes are considered to be unduly burdensome. The Council of the lower-tier municipality defines “unduly burdensome” and the rebate criteria. Upper-tier municipalities may cost share in the rebate programs in the same proportional share as the tax revenues. A by-law is required to establish the cost-sharing by the upper-tier municipality. If the upper-tier does not cost share in the program, then the lower-tier is responsible for the portion of the costs relating to the upper-tier municipality.

Halton Region has participated in cost-sharing the low income older adults’ tax rebates since 2008. The proportion of the rebate for education taxes is automatically shared with the school boards. Older adults apply annually through an application form which is available from the local tax office or the websites in each participating municipality.

The City of Burlington and the Town of Halton Hills continue to offer a rebate program based on participants receiving a monthly guaranteed income supplement under Part II of the *Old Age Security Act*. The City of Burlington’s rebate is \$550, and the Town of Halton Hills’ rebate is \$500. The Town of Oakville offers a rebate of \$500 for those who had a maximum combined household income of \$34,259 in 2022.

The Regional cost of the older adults rebate program was \$161,900 in 2022.

Staff recommend that the Region continue to cost-share in the local rebate programs for low income older adults for the 2023 taxation year. The 2023 Regional By-laws to authorize the cost sharing of Tax Rebates to eligible owners of real property in the City of Burlington, the Town of Halton Hills and the Town of Oakville accompany Report No. FN-17-23 for approval, and the By-law for the Town of Oakville will be provided for Council's approval in May following approval of the Town's By-law.

Local Tax Rebate for Eligible Heritage Property

Pursuant to section 365.2 of the *Municipal Act, 2001*, a local municipality may establish a program to provide tax reductions or refunds to eligible heritage properties. Currently, the City of Burlington and the Town of Halton Hills have established local programs.

In 2015, Regional Council approved cost share in the Local Municipal Heritage Property Tax Rebate programs for eligible properties through Report No. FN-45-15 re: Heritage Properties Tax Rebate Program and Report No. FN-52-15 re: 2016 Budget and Business Plan and Disposition of the 2015 Surplus, and passed By-law No. 133-15, as amended.

Establishing a Regional Heritage Property Tax Rebate program in conjunction with the local municipalities is supported by the Region's Official Plan (2009) which contains policies pertaining to protection and stewardship of Halton Region's cultural heritage resources. A Heritage Property Tax Rebate program is also consistent with policies of the Provincial Policy Statement 2020 as it promotes conserving cultural heritage resources.

Under the Heritage Property Tax Rebate program, the Region provides a reduction or refund of the Regional portion of property taxes for an eligible heritage property that is the same as that provided by the lower-tier by-law. The Regional cost of the Heritage Property Tax Rebate program was \$49,800 in 2022.

In addition to the 40% rebate offered to residential properties, the City of Burlington offers a 20% rebate to commercial properties.

For 2023, the following rebate will be provided by the Region:

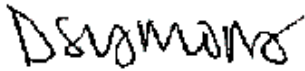
- In the City of Burlington, a total rebate of 40% for eligible residential properties, and 20% for eligible commercial properties of taxes levied for upper-tier purposes.
- In the Town of Halton Hills, a total rebate of 20% of taxes levied for upper-tier purposes for eligible properties.

Staff recommend that the Region continue to provide a reduction or refund of the Regional portion of property taxes for eligible Heritage Property in the same proportion as that provided for by the local municipalities for the 2023 taxation year as outlined above.

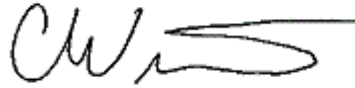
FINANCIAL/PROGRAM IMPLICATIONS

The financial impacts of this report are in accordance with the Region's 2023 Budget and Business Plan.

Respectfully submitted,



Debbie Symons
Director, Budgets and Tax Policy



Cyndy Winslow
Commissioner, Finance and Regional
Treasurer

Approved by



Jane MacCaskill
Chief Administrative Officer

If you have any questions on the content of this report,
please contact:

Debbie Symons

Tel. # 7155

Attachments: Attachment # 1 - 2023 Regional Tax Rates
Attachment # 2 - 2023 Current Value Assessment (CVA) and Tax Policy Reference
Manual

Local Municipality - Burlington

	General	Police	Basic Waste	Enhanced Waste	Regional Total Urban	Regional Total Rural
1 - Residential	0.00159788	0.00108206	0.00016824	0.00002379	0.00287197	0.00284818
- farm land I	0.00119840	0.00081154	0.00012618	0.00001784	0.00215396	0.00213612
- education only	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
2 - Multi-Residential	0.00319575	0.00216412	0.00033648	0.00004757	0.00574392	0.00569635
3 - New Multi-Residential	0.00159788	0.00108206	0.00016824	0.00002379	0.00287197	0.00284818
4 - Commercial	0.00232731	0.00157602	0.00024504	0.00003465	0.00418302	0.00414837
- excess land	0.00232731	0.00157602	0.00024504	0.00003465	0.00418302	0.00414837
- vacant land	0.00232731	0.00157602	0.00024504	0.00003465	0.00418302	0.00414837
- farm land I	0.00119840	0.00081154	0.00012618	0.00001784	0.00215396	0.00213612
- small-scale on-farm business	0.00058182	0.00039401	0.00006126	0.00000866	0.00104575	0.00103709
- Office Building	0.00232731	0.00157602	0.00024504	0.00003465	0.00418302	0.00414837
- excess land	0.00232731	0.00157602	0.00024504	0.00003465	0.00418302	0.00414837
- Parking Lot	0.00232731	0.00157602	0.00024504	0.00003465	0.00418302	0.00414837
- Shopping Centre	0.00232731	0.00157602	0.00024504	0.00003465	0.00418302	0.00414837
- excess land	0.00232731	0.00157602	0.00024504	0.00003465	0.00418302	0.00414837
5 - Industrial	0.00334068	0.00226226	0.00035174	0.00004973	0.00600441	0.00595468
- excess land	0.00334068	0.00226226	0.00035174	0.00004973	0.00600441	0.00595468
- vacant land	0.00334068	0.00226226	0.00035174	0.00004973	0.00600441	0.00595468
- farm land I	0.00119840	0.00081154	0.00012618	0.00001784	0.00215396	0.00213612
- small-scale on-farm business	0.00083517	0.00056557	0.00008794	0.00001243	0.00150111	0.00148868
- new construction	0.00334068	0.00226226	0.00035174	0.00004973	0.00600441	0.00595468
- new construction excess land	0.00334068	0.00226226	0.00035174	0.00004973	0.00600441	0.00595468
- Large Industrial	0.00334068	0.00226226	0.00035174	0.00004973	0.00600441	0.00595468
- excess land	0.00334068	0.00226226	0.00035174	0.00004973	0.00600441	0.00595468
6 - Pipe Line	0.00169647	0.00114882	0.00017862	0.00002526	0.00304917	0.00302391
7 - Farm	0.00031958	0.00021641	0.00003365	0.00000476	0.00057440	0.00056964
8 - Managed Forests	0.00039947	0.00027051	0.00004206	0.00000595	0.00071799	0.00071204

Local Municipality - Halton Hills

	General	Police	Basic Waste	Enhanced Waste	Regional Total Urban	Regional Total Rural
1 - Residential	0.00159788	0.00108206	0.00022821	0.00003352	0.00294167	0.00267994
- farm land I	0.00119840	0.00081154	0.00017116	0.00002514	0.00220624	0.00200994
2 - Multi-Residential	0.00319575	0.00216412	0.00045642	0.00006704	0.00588333	0.00535987
3 - New Multi-Residential	0.00159788	0.00108206	0.00022821	0.00003352	0.00294167	0.00267994
4 - Commercial	0.00232731	0.00157602	0.00033238	0.00004882	0.00428453	0.00390333
- excess land	0.00232731	0.00157602	0.00033238	0.00004882	0.00428453	0.00390333
- vacant land	0.00232731	0.00157602	0.00033238	0.00004882	0.00428453	0.00390333
- small-scale on-farm business	0.00058182	0.00039401	0.00008310	0.00001220	0.00107113	0.00097583
- Office Building	0.00232731	0.00157602	0.00033238	0.00004882	0.00428453	0.00390333
- Parking Lot	0.00232731	0.00157602	0.00033238	0.00004882	0.00428453	0.00390333
- Shopping Centre	0.00232731	0.00157602	0.00033238	0.00004882	0.00428453	0.00390333
5 - Industrial	0.00334068	0.00226226	0.00047711	0.00007008	0.00615013	0.00560294
- excess land	0.00334068	0.00226226	0.00047711	0.00007008	0.00615013	0.00560294
- vacant land	0.00334068	0.00226226	0.00047711	0.00007008	0.00615013	0.00560294
- farm land I	0.00119840	0.00081154	0.00017116	0.00002514	0.00220624	0.00200994
- new construction	0.00334068	0.00226226	0.00047711	0.00007008	0.00615013	0.00560294
- new construction excess land	0.00334068	0.00226226	0.00047711	0.00007008	0.00615013	0.00560294
- Large Industrial	0.00334068	0.00226226	0.00047711	0.00007008	0.00615013	0.00560294
- excess land	0.00334068	0.00226226	0.00047711	0.00007008	0.00615013	0.00560294
6 - Pipe Line	0.00169647	0.00114882	0.00024229	0.00003559	0.00312317	0.00284529
7 - Farm	0.00031958	0.00021641	0.00004564	0.00000670	0.00058833	0.00053599
8 - Managed Forests	0.00039947	0.00027051	0.00005705	0.00000838	0.00073541	0.00066998

Local Municipality - Milton

	General	Police	Basic Waste	Enhanced Waste	Regional Total Urban	Regional Total Rural
1 - Residential	0.00159788	0.00108206	0.00018891	0.00001291	0.00288176	0.00286885
2 - Multi-Residential	0.00319575	0.00216412	0.00037783	0.00002583	0.00576353	0.00573770
3 - New Multi-Residential	0.00159788	0.00108206	0.00018891	0.00001291	0.00288176	0.00286885
4 - Commercial	0.00232731	0.00157602	0.00027515	0.00001881	0.00419729	0.00417848
- excess land	0.00232731	0.00157602	0.00027515	0.00001881	0.00419729	0.00417848
- vacant land	0.00232731	0.00157602	0.00027515	0.00001881	0.00419729	0.00417848
- farm land I	0.00119840	0.00081154	0.00014169	0.00000969	0.00216132	0.00215163
- small-scale on-farm business	0.00058182	0.00039401	0.00006879	0.00000470	0.00104932	0.00104462
- Office Building	0.00232731	0.00157602	0.00027515	0.00001881	0.00419729	0.00417848
- Parking Lot	0.00232731	0.00157602	0.00027515	0.00001881	0.00419729	0.00417848
- Shopping Centre	0.00232731	0.00157602	0.00027515	0.00001881	0.00419729	0.00417848
- excess land	0.00232731	0.00157602	0.00027515	0.00001881	0.00419729	0.00417848
5 - Industrial	0.00334068	0.00226226	0.00039496	0.00002700	0.00602490	0.00599790
- excess land	0.00334068	0.00226226	0.00039496	0.00002700	0.00602490	0.00599790
- vacant land	0.00334068	0.00226226	0.00039496	0.00002700	0.00602490	0.00599790
- farmlands I	0.00119840	0.00081154	0.00014169	0.00000969	0.00216132	0.00215163
- new construction	0.00334068	0.00226226	0.00039496	0.00002700	0.00602490	0.00599790
- Large Industrial	0.00334068	0.00226226	0.00039496	0.00002700	0.00602490	0.00599790
- excess land	0.00334068	0.00226226	0.00039496	0.00002700	0.00602490	0.00599790
6 - Pipe Line	0.00169647	0.00114882	0.00020057	0.00001371	0.00305957	0.00304586
7 - Farm	0.00031958	0.00021641	0.00003778	0.00000258	0.00057635	0.00057377
8 - Managed Forests	0.00039947	0.00027051	0.00004723	0.00000323	0.00072044	0.00071721

Local Municipality - Oakville

	General	Police	Basic Waste	Enhanced Waste	Regional Total Urban	Regional Total Rural
1 - Residential	0.00159788	0.00108206	0.00013896	0.00001957	0.00283847	0.00283847
2 - Multi-Residential	0.00319575	0.00216412	0.00027792	0.00003914	0.00567693	0.00567693
3 - New Multi-Residential	0.00159788	0.00108206	0.00013896	0.00001957	0.00283847	0.00283847
4 - Commercial	0.00232731	0.00157602	0.00020240	0.00002850	0.00413423	0.00413423
- excess land	0.00232731	0.00157602	0.00020240	0.00002850	0.00413423	0.00413423
- vacant land	0.00232731	0.00157602	0.00020240	0.00002850	0.00413423	0.00413423
- Office Building	0.00232731	0.00157602	0.00020240	0.00002850	0.00413423	0.00413423
- excess land	0.00232731	0.00157602	0.00020240	0.00002850	0.00413423	0.00413423
- Parking Lot	0.00232731	0.00157602	0.00020240	0.00002850	0.00413423	0.00413423
- Shopping Centre	0.00232731	0.00157602	0.00020240	0.00002850	0.00413423	0.00413423
- excess land	0.00232731	0.00157602	0.00020240	0.00002850	0.00413423	0.00413423
5 - Industrial	0.00334068	0.00226226	0.00029052	0.00004091	0.00593437	0.00593437
- excess land	0.00334068	0.00226226	0.00029052	0.00004091	0.00593437	0.00593437
- vacant land	0.00334068	0.00226226	0.00029052	0.00004091	0.00593437	0.00593437
- farm land I	0.00119840	0.00081154	0.00010422	0.00001468	0.00212884	0.00212884
- new construction	0.00334068	0.00226226	0.00029052	0.00004091	0.00593437	0.00593437
- new construction excess land	0.00334068	0.00226226	0.00029052	0.00004091	0.00593437	0.00593437
- Large Industrial	0.00334068	0.00226226	0.00029052	0.00004091	0.00593437	0.00593437
- excess land	0.00334068	0.00226226	0.00029052	0.00004091	0.00593437	0.00593437
6 - Pipe Line	0.00169647	0.00114882	0.00014753	0.00002078	0.00301360	0.00301360
7 - Farm	0.00031958	0.00021641	0.00002779	0.00000391	0.00056769	0.00056769
8 - Managed Forests	0.00039947	0.00027051	0.00003474	0.00000489	0.00070961	0.00070961



Halton Region

2023 Current Value Assessment (CVA) and Tax Policy Reference Manual



Updated April 2023 (FN-17-23)

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Introduction

Purpose of the Current Value Assessment and Tax Policy Reference Manual

The *Current Value Assessment and Tax Policy Reference Manual* has been developed to assist Councillors, staff and property owners in understanding assessment and tax reform in Halton Region and Ontario as a whole.

In 1998, the Provincial government instituted current value assessment (CVA) across Ontario with mandated updates on a regular basis. At the same time, rules and regulations were legislated by the Province to guide municipalities in setting tax policies. Changes were also made to education taxes through the shifting of service responsibilities between the Provincial and Municipal governments. In the 2007 Provincial Budget, a four-year reassessment cycle was introduced. As a result of valuation changes from reassessment, increases in CVA are phased-in equally over a four-year period while decreases in CVA are applied in the first year.

The most recent reassessment occurred in 2016 and updated all property values in Ontario to a valuation date of January 1, 2016 as set out in Report No. FN-01-17 (re: 2016 Reassessment Impact Analysis). Assessments used for the 2023 taxation year will continue to be based on the same valuation date that was in effect for the 2022 taxation year. In March 2020, the Province announced the postponement of the 2021 reassessment. In April 2022, the Province reaffirmed that the property tax reassessments would continue to be postponed for the 2023 tax year. As of the printing of this manual, no revised reassessment timeline has been provided.

In prior years, tax policies have been developed to work towards Regional Council's Multi-Year Tax Policy Strategy with the aim of mitigating the shifts in relative tax share created by the reassessment and mandatory phase-in program and Halton's Economic Development Strategy, ensuring Halton Region's industrial and commercial tax rates are competitive within the Greater Toronto and Hamilton Area.

Roles & Responsibilities

The following chart illustrates the roles and responsibilities of each governing body that is involved in the assessment and tax setting process.



Provincial Government

The Provincial government sets the policies and legislation affecting property assessment and taxation in Ontario. There are three ministries that are involved in assessment and tax policy.

Ministry of Finance

The principal ministry involved in setting assessment and tax policies is the Ministry of Finance. Under the *Fair Municipal Finance Act, 1997*, the Ministry created a new province-wide current value assessment system that also introduced new property classes. The Ministry of Finance sets the overall policies and has the final decision on any assessment-related issues. The Ministry is also responsible for setting education tax rates annually.

The Minister of Finance sets assessment policy and standards across the province and develops Ontario's Tax and Property Assessment Legislation. The Minister is also responsible for establishing the majority of the regulations governing assessment and tax policy.

Ministry of Municipal Affairs and Housing (MMAH)

The Ministry of Municipal Affairs and Housing is responsible for establishing some of the regulations under the *Municipal Act, 2001* and the *Residential Tenancies Act, 2006* associated with property tax policy. As the primary liaison with municipalities, it deals more specifically with implementation details.

Ministry of Education

The Ministry of Education is responsible for establishing the deadlines for municipalities to pay their education tax installments. Although not responsible for setting the education tax rates, the Ministry is responsible for allocating these funds to the school boards.

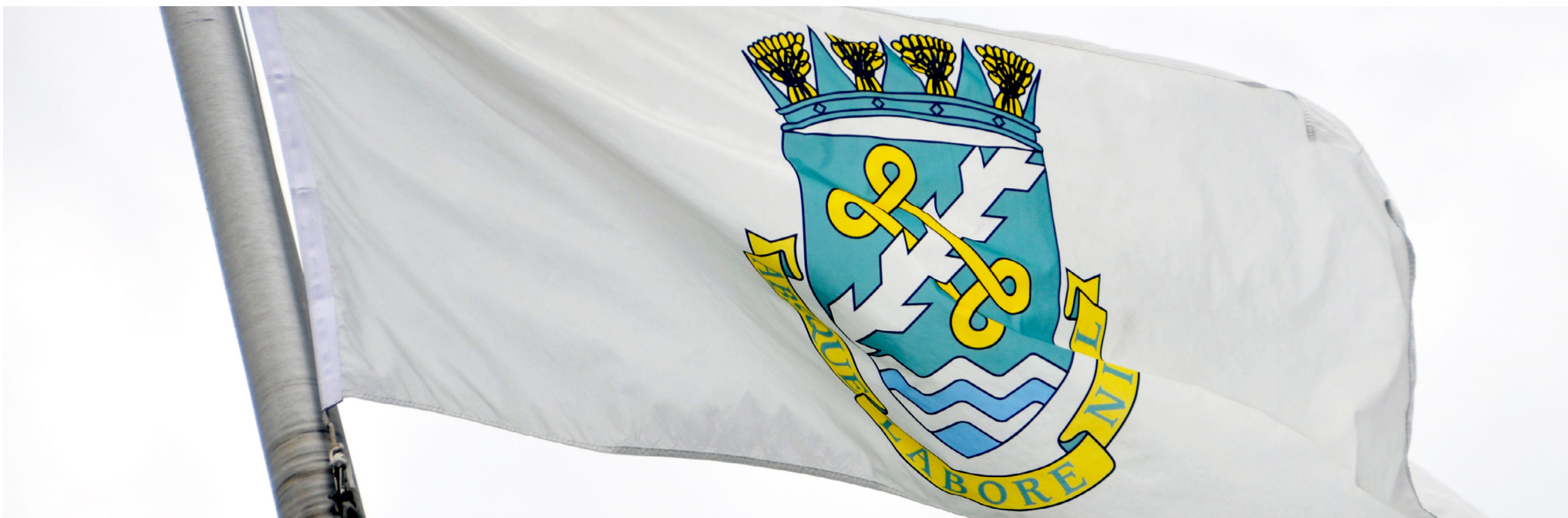
Municipal Property Assessment Corporation (MPAC)

On December 31, 1998, the Provincial government transferred responsibility for property assessment from the Ministry of Finance to the Ontario Property Assessment Corporation, an independent body established by the *Ontario Property Assessment Corporation Act, 1997*. Amendments to the Act in 2001 resulted in an organizational change and renamed the organization to the Municipal Property Assessment Corporation (MPAC).

MPAC is governed by a Board of Directors appointed by the Minister of Finance. The board is comprised of 13 members: seven members are municipal representatives; four members represent property taxpayers; and two members represent Provincial interests.

Every municipality in Ontario is a member of MPAC, a non-share capital, not-for-profit corporation whose main responsibility is to administer a uniform, province-wide property assessment system based on current value assessment in accordance with the provisions of the *Assessment Act, 1990*. These assessments apply to more than 5.5 million properties in Ontario, with an estimated total value of more than \$3.0 trillion.

Property values are communicated to individual property owners through Property Assessment Notices and to municipalities through the annual assessment rolls. The annual assessment rolls are used by municipalities to calculate property taxes.



Halton Region

Under the rules and regulations created by the Province, Halton Region, as the upper-tier municipality, is responsible for the development of property tax policies. The Region works in co-operation with the Local Municipalities to set these policies on an annual basis.

These policy decisions include:

- tax ratios or delegation of tax ratio setting to the local municipalities
- optional property classes
- graduated tax rates for commercial and industrial classes of properties
- phasing-in of property tax increases/decreases
- how to fund the mandated caps for multi-residential, commercial and industrial properties
- low-income homeowners' programs for older adults and persons with disabilities

The annual tax policy decision process begins with analysis of the final assessment roll for the taxation year as received from MPAC each December. Annual growth in assessment and valuation changes to the assessment base create shifts in the relative tax share between property classes. Analysis of these tax shifts may provide focus to the tax policy decisions required.

The Region, in conjunction with the Local Municipalities and based on the annual tax policies established, also determines the annual tax rates for each property class.

Local Municipalities

Under the rules and regulations created by the Province, the Local Municipalities are responsible for the administration of the tax billing, adjustments and the collection process, rebate programs, taxpayer inquiries and municipal representation in the appeal process.

Assessment

This section of the manual provides an overview of assessment and reassessment. While MPAC is responsible for property assessment, Council members and municipal staff may find the following information helpful in answering basic questions from citizens. Given the relationship between assessment and taxes, the following section also provides baseline information on the types of property classes, subclasses and optional classes. Detailed questions should be directed to the MPAC office, the governing body responsible for assessment.

Ontario Property Reassessment

Property assessment is the value assigned to a property for taxation purposes.

Property reassessment in Ontario refers to the updating of all property values across the province using the same base year of comparison to reflect their value. Properties are assessed on the basis of their current value at a specific point in time.

Since market values on properties change over time, it is necessary to keep the assessments on properties up to date so that they reflect current market conditions. Otherwise, similar properties with the same value but different assessments within the same municipality will pay different levels of taxation.

When tax reform was initiated in 1997, assessments on all properties in Ontario were updated to reflect their value as of June 30, 1996. These 1996 values were used as the basis for taxation in 1998, 1999, and 2000. The table to the right shows the date on which land is valued for assessment purposes for taxation years, beginning in 1998.

The 2004 Provincial Budget cancelled the reassessment planned for 2005 and adopted a new reassessment schedule starting with the 2006 taxation year. This schedule was based on assessment values as of January 1 of the year preceding the current taxation year (i.e., for the 2006 taxation year, the valuation date would be January 1, 2005).

In response to a large number of taxpayer complaints, a Provincial Ombudsman investigation was launched into whether MPAC's process of valuing properties was transparent and fair. On June 29, 2006, the Minister of Finance announced that the scheduled property reassessments for the next two years would be cancelled in order to allow for the implementation of the Ombudsman's recommendations.

Taxation Year	Valuation Date
1998, 1999, 2000	June 30, 1996
2001, 2002	June 30, 1999
2003	June 30, 2001
2004, 2005	June 30, 2003
2006, 2007, 2008	January 1, 2005
2009 - 2012	January 1, 2008
2013 - 2016	January 1, 2012
2017 - 2020, 2021, 2022, 2023	January 1, 2016

The 2007 Provincial Budget introduced a mandatory phase-in of residential assessment increases (including farm and managed forests) over the four-year period. The 2008 Provincial Budget extended the phase-in of assessment increases to all property classes.

Increases in assessed values are distributed equally among all years of the phase-in cycle. Decreases in assessed values are fully realized in the first year of the phase-in cycle.

The current reassessment is based on property values as of January 1, 2016, and the phase-in cycle applies to the 2017 to 2020 taxation years. In March 2020, the Province announced the postponement of the 2021 reassessment. In April 2022, the Province reaffirmed that the property tax reassessments would continue to be postponed for the 2023 tax year, meaning assessments used for the 2023 taxation year would continue to be based on the same valuation date that was in effect for the 2022 taxation year. As of the printing of this manual, no revised reassessment timeline has been provided.

When a change in assessment occurs annually, the *Assessment Act, 1990* requires MPAC to mail Property Assessment Notices (PAN) to property owners at least 14 days prior to supplying the Assessment Roll to a municipality in December.

For the 2016 reassessment, MPAC initiated significant reforms to Ontario's property assessment system in response to recommendations from the Special Purpose Business Property Assessment Review (SPBPAR) that the Province undertook in 2013. MPAC redesigned the 2016 PAN and implemented early mailing dates to help property owners better understand their assessment and resolve concerns through a Request for Reconsideration (RfR) process before the final assessment rolls for 2017 taxation were delivered to municipalities in December 2016.



Examples of Property Assessment Phase-In

Property Assessment Value Increase

January 1, 2012 Valuation
CVA = \$500,000

January 1, 2016 Valuation
CVA = \$580,000

Change in Assessment = \$80,000

CVA for Taxation Purposes

Taxation Year	Assessment
2017	\$520,000
2018	\$540,000
2019	\$560,000
2020	\$580,000
2021	\$580,000
2022	\$580,000
2023	\$580,000

Property Assessment Value Decrease

January 1, 2012 Valuation
CVA = \$500,000

January 1, 2016 Valuation
CVA = \$480,000

Change in Assessment = -\$20,000

CVA for Taxation Purposes

Taxation Year	Assessment
2017	\$480,000
2018	\$480,000
2019	\$480,000
2020	\$480,000
2021	\$480,000
2022	\$480,000
2023	\$480,000

Current Value Assessment

Current Value Assessment is defined as the amount of money a property would realize if sold at arm's length (by a willing seller to a willing buyer with no relationship to each other). To calculate a property's assessed value, MPAC analyzes market information from similar types of property in the vicinity.

While all properties are evaluated using current value assessment, there are three methods used for this analysis:

- the selling price of a property (residential)
- the rental income a property generates (office building)
- the cost to replace a property (industrial)

Each method takes into consideration the location of a property, the size and quality of any buildings and features which might enhance or reduce a property's value.

Property Assessment Codes and Classes

MPAC classifies every property into one or more property classes. Municipalities have the ability within pre-established provincial guidelines to charge each property class a different rate of tax. Therefore, classification of properties determines the rate of tax that the property owner will be required to pay.

Classes of Properties

Current legislation requires MPAC to allocate properties into nine mandatory property classes. These classes are defined by a Realty Tax Class (RTC) designation. On April 4, 2017, Ontario Regulation 264/17 was filed by the Ministry of Finance, moving the designation of the new multi-residential property class from an optional to a mandatory property class in 2017 and future years.

Residential (RTC = R)
Multi-Residential (RTC = M)
New Multi-Residential (RTC = N)
Commercial (RTC = C)
Industrial (RTC = I)
Pipe Line (RTC = P)
Farm (RTC = F)
Managed Forests (RTC = T)
Landfill (RTC = H)



Property Class Definitions

Residential

The residential property class consists of:

- land used for low-density residential purposes, such as single-family houses
- condominium units
- land used for residential purposes on a seasonal basis, including campgrounds
- land owned by a cooperative or a corporation without share capital, or a group home
- specific lands not used for residential purposes, such as farm land that does not fall in the farm class



Multi-Residential

This class consists of land that is used for residential purposes that has seven or more self-contained units.



New Multi-Residential

This class consists of land that would otherwise be in the multi-residential property class, but satisfies the requirement that the units on the land have been built or converted from a non-residential use. This classification also requires that a building permit was issued after the by-law adopting the new multi-residential class was passed (in Halton's case, after October 30, 2002).

A property ceases to be in the new multi-residential class after it has been in that class for 35 taxation years.

Commercial

The commercial class includes all land that is not included in any other property class. Examples of properties included in this class are:

- hotels and motels
- stores

- office buildings
- shopping malls
- homes for special care
- retirement homes and nursing homes operated as commercial ventures



Industrial

The industrial property class consists of land used for, or in connection with, manufacturing, producing or processing, as well as lands used for research and development and storage activities in connection with manufacturing, producing and processing. This class also includes land used for generating or transforming electricity or extracting anything from the earth.

Pipe Line

This class of property consists of pipe lines as they are presently defined in the *Assessment Act, 1990*. The Minister of Finance prescribes assessment rates by regulation using the same base-year value as all other properties.

Farm

Land used for farming, including outbuildings, is included in this class. Inclusion in the farm class is based on the criteria set for the former Farm Tax Rebate Program that applied in 1997. Since 2006, Halton Region's tax ratio for the farm class has been 20 per cent of the residential tax rate (subject to certain restrictions detailed in regulations).

Managed Forests

This class consists of land that is subject to a managed forest agreement. If the land is used for other purposes, it will be reclassified and the favourable tax treatment will be eliminated. Furthermore, it is intended that the tax break that the property had enjoyed as an eligible managed forest will be recovered for the year or portion of the year in which it ceased to be eligible, and such change can be made by the assessor up to four years later. Eligible managed forests are taxed at 25 per cent of the residential tax rate.

Landfill

In 2017, the Province introduced a new property class which consists of land on which landfilling is permitted to occur with environmental compliance approval and land that contains a closed landfill cell (no longer used to receive waste and has been permanently closed) as outlined in the *Assessment Act, 1990*. This class includes a dump, transfer station, incineration plant and landfill.

Optional Classes of Properties

In addition to the nine core property classes, the Minister of Finance established seven additional optional classes in the *Assessment Act, 1990*.

The advantage of creating an optional class is that it provides additional flexibility to tax properties within these classes at a different rate compared to the broader class. However, setting up additional new classes moves a municipality further away from full tax equity across all classes, creating a greater number of tax rates. Halton currently has no optional property classes.

The following is a list of the seven optional classes available to municipalities.

Office Building (RTC = D)
Shopping Centre (RTC = S)
Parking Lot & Vacant Land (RTC = G)
Residual Commercial (RTC = K)
Large Industrial (RTC = L)
Professional Sports Facility (RTC = Q)
Resort Condominium (RTC = O)

New Construction Property Classes

In the 2007 Provincial Budget, a reduction to the business education tax rate to a uniform target maximum of 1.6 per cent over the following seven years was announced. The new rate of 1.6 per cent took effect immediately from the date of the budget, March 22, 2007, for all new construction in the business classes of Commercial and Industrial.

This different treatment for education taxes has resulted in new property classes for new construction. These property classes apply to land that would otherwise be in the core class and have undergone improvements to the property where the application for the building permit was made after March 22, 2007. In order to qualify as new construction, the improvements must result in an increase in the assessment equal to or greater than 50 per cent of the assessment before the change.

The regulation for the new codes was passed on September 11, 2008. In Halton, the reduction to a target rate impacts industrial properties only as the education rate for commercial properties is already below the target maximum. There are several new industrial properties within Halton that are taxed at this reduced rate.

As a result of the 2021 BET rate reduction, which lowered rates below the previous new construction BET rates, the new construction property classes implemented for education tax purposes (properties with RTC codes of X, Y, Z and K) are no longer differentiated from the main business properties classes. To simplify and streamline the property tax system, properties in these classes have been returned to their respective main property classes. To ensure a smooth transition, this roll over has been reflected in the December 2022 Property Assessment Roll for the 2023 taxation year. This change would have no impact on property taxes paid by businesses.

Subclasses of Properties

Within some of the classes, the Province established additional breakdowns to further define the type of property. Discounted tax rates apply to these mandatory subclasses, which ensure that the special nature of these properties is recognized. Subclasses are identified by a Realty Tax Qualifier (RTQ) designation. The table below is a list of the subclasses defined by the Minister of Finance.

The Minister of Finance prescribed two subclasses with different discounts for Farm Land Awaiting Development applicable to the Residential, Multi-Residential, Commercial and Industrial core classes.

Farm Land Awaiting Development Phase I applies to properties once a plan of subdivision has been registered. Phase I subclass tax rates are to be set between 25 per cent and 75 per cent of the residential property tax rate, even though the properties may be in other property classes. In Halton, the Phase I subclass tax rate is set at 75 per cent of the residential tax rate. Farm Land Awaiting Development Phase II applies to properties once a building permit has been issued for that

property. Phase II subclass tax rates are to be set between 25 per cent and 100 per cent of the class rate of the property. In Halton, the Phase II subclass tax rate is set at 100 per cent of the applicable property class tax rate.

The Excess and Vacant Land subclasses are applicable to the Commercial and Industrial classes only. Previously, properties falling within these subclasses were discounted at 30 per cent of the full Commercial rate and 35 per cent of the full Industrial rate. Through amendments to O. Reg. 580/17 under the *Municipal Act, 2001*, Halton has been authorized to remove these discounts from the Excess and Vacant Land subclasses for both of the Commercial and Industrial classes as of the 2020 taxation year. Hence, the tax rates for these subclasses are 100 per cent of the applicable property class tax rate.

Through O. Reg. 361/18 under the *Assessment Act, 1990*, optional small-scale on-farm business subclasses, applicable to the Industrial and Commercial classes only, were added. In 2020, Regional Council passed a by-law to adopt these optional subclasses, providing a reduction in the municipal tax rate of 75 per cent for the first \$50,000 of assessment related to qualifying activities. Starting in 2022, municipalities have the option to adopt a second subclass that would increase the eligible assessment amount to \$100,000. Based on the returned roll for the 2023 tax year, there are no properties that have been identified as eligible for this additional subclass in Halton Region.

Through the 2020 Ontario Budget, the Province of Ontario introduced property tax measures that provided municipalities with the flexibility to target property tax relief to eligible small businesses through the adoption of a new optional small business property tax subclass (SBSC). Through Report No. FN-28-22, Regional Council approved the recommendation that the subclass not be adopted since it would not be an effective tool to provide relief to small businesses in Halton.

Taxable at the Full tax rate (RTQ = T)
Farm Land Awaiting Development I (RTQ = 1)
Farm Land Awaiting Development II (RTQ = 4)
Excess Land (Commercial/Industrial) (RTQ = U)
Vacant Land (Commercial/Industrial) (RTQ = X)
Small-Scale On-Farm Business (Commercial/Industrial) (RTQ = 7)

As announced in the 2022 Ontario Economic Outlook and Fiscal Review, the Province will now automatically match the municipal property tax reductions on the education portion within any municipality that adopts the subclass. While this simplifies the process for receiving a matching reduction from the Province on the education portion, this change does not address the challenges noted in the report which hinder the subclass from effectively providing relief to small businesses.

Mixed-Use Properties

It is possible for a property to fall into more than one property class. MPAC requires the assessor to divide the assessment of mixed-use multi-tenanted properties among different classes according to use. The municipality will then apply the appropriate tax rate to the assessed value of the property in each property class as specified on the assessment roll. This increases fairness by ensuring that properties used for similar purposes are taxed at the same rate, regardless of the nature of the building in which they are located.

For example, a building with a commercial business on the main floor and a residential unit above will have assessment in both of these classes.

The following is an illustration of how mixed-use taxes would be calculated:

Property A – total assessed value of	<u>\$1,000,000</u>
RT – residential assessment:	\$500,000
CT – commercial assessment:	\$500,000
Residential tax rate:	1.0%*
Commercial tax rate:	1.5%*
* <i>hypothetical tax rates</i>	

\$500,000 x 1.0% = \$5,000

(RT x Residential Tax Rate = Residential Taxes)

+

\$500,000 x 1.5% = \$7,500

(CT x Commercial Tax Rate = Commercial Taxes)

=

\$12,500 (Total Taxes)

Taxable Assessment Codes

The following table is based on the categorization by MPAC for taxable properties in Halton Region.

BROAD CLASS	CODE (RTC/RTQ)	REALTY TAX CLASS (RTC) DESCRIPTOR	MANDATORY/ OPTIONAL	REALTY TAX QUALIFIER (RTQ) DESCRIPTOR/SUBCLASS
Residential	RT	Residential	Mandatory	Taxable: Full
	RH	Residential	Mandatory	Taxable: Full, Shared PIL
	RD	Residential	Mandatory	Taxable: Education Only
	R1	Residential	Mandatory	Taxable: Farmland Awaiting Development Phase I
	R4	Residential	Mandatory	Taxable: Farmland Awaiting Development Phase II
Multi-Residential	MT	Multi-Residential	Mandatory	Taxable: Full
New Multi-Residential	NT	New Multi-Residential	Mandatory	Taxable: Full
Commercial	CT	Commercial	Mandatory	Taxable: Full
	CH	Commercial	Mandatory	Taxable: Full, Shared PIL
	CU	Commercial	Mandatory	Taxable: Excess Land
	CK	Commercial	Mandatory	Taxable: Excess Land, Shared PIL
	CX	Commercial	Mandatory	Taxable: Vacant Land
	CJ	Commercial	Mandatory	Taxable: Vacant Land, Shared PIL
	C1	Commercial	Mandatory	Taxable: Farmland Awaiting Development Phase I
	C4	Commercial	Mandatory	Taxable: Farmland Awaiting Development Phase II
	C7	Commercial	Mandatory	Small-Scale On-Farm Business
	XT	Commercial (New Construction)	Mandatory	Taxable: Full
	XH	Commercial (New Construction)	Mandatory	Taxable: Full, Shared PIL
	XU	Commercial (New Construction)	Mandatory	Taxable: Excess Land
	XX	Commercial (New Construction)	Mandatory	Taxable: Vacant Land
	DT	Office Building	Optional	Taxable: Full
	DH	Office Building	Optional	Taxable: Full, Shared PIL
	DU	Office Building	Optional	Taxable: Excess Land
	YT	Office Building (New Construction)	Optional	Taxable: Full
	YU	Office Building (New Construction)	Optional	Taxable: Excess Land
	ST	Shopping Centre	Optional	Taxable: Full

Taxable Assessment Codes (continued)

BROAD CLASS	CODE (RTC/RTQ)	REALTY TAX CLASS (RTC) DESCRIPTOR	MANDATORY/ OPTIONAL	REALTY TAX QUALIFIER (RTQ) DESCRIPTOR/SUBCLASS
	SU	Shopping Centre	Optional	Taxable: Excess Land
	ZT	Shopping Centre (New Construction)	Optional	Taxable: Full
	ZU	Shopping Centre (New Construction)	Optional	Taxable: Excess Land
	GT	Parking Lot	Optional	Taxable: Full
Industrial	IT	Industrial	Mandatory	Taxable: Full
	IH	Industrial	Mandatory	Taxable: Full, Shared PIL
	IU	Industrial	Mandatory	Taxable: Excess Land
	IK	Industrial	Mandatory	Taxable: Excess Land, Shared PIL
	IX	Industrial	Mandatory	Taxable: Vacant Land
	IJ	Industrial	Mandatory	Taxable: Vacant Land, Shared PIL
	I1	Industrial	Mandatory	Taxable: Farmland Awaiting Development Phase I
	I4	Industrial	Mandatory	Taxable: Farmland Awaiting Development Phase II
	I7	Industrial	Mandatory	Small-Scale On-Farm Business
	JT	Industrial (New Construction)	Mandatory	Taxable: Full
	JH	Industrial (New Construction)	Mandatory	Taxable: Full, Shared PIL
	JU	Industrial (New Construction)	Mandatory	Taxable: Excess Land
	LT	Large Industrial	Optional	Taxable: Full
	LU	Large Industrial	Optional	Taxable: Excess Land
	KT	Large Industrial (New Construction)	Optional	Taxable: Full
	KU	Large Industrial (New Construction)	Optional	Taxable: Excess Land
	KK	Large Industrial (New Construction)	Optional	Taxable: Excess Land, Shared PIL
	KS	Large Industrial (New Construction)	Optional	Taxable: Generating Station, Shared PIL
Pipe Line	PT	Pipe Line	Mandatory	Taxable: Full
Farm	FT	Farm	Mandatory	Taxable: Full
Managed Forests	TT	Managed Forests	Mandatory	Taxable: Full
Landfill	HF	Landfill	Mandatory	PIL: Full

Rights of Property Owners to Challenge Their Property Assessment

If a property owner believes that the assessed value of their property is incorrect, there are a number of tools provided by MPAC to assist them.

Owners of all property types – residential, farm and business properties – can use MPAC's AboutMyProperty website to access detailed information on their property. AboutMyProperty allows property owners to quickly and easily find out more about how their property was assessed and to confirm its accuracy. By using the roll number and access key found on their PAN, property owners can register and log on to **www.aboutmyproperty.ca** and compare their property to other properties in their neighbourhood. Using an interactive map of their community, they can create a "Properties of Interest" list with access to as many as 100 property snapshots and up to 24 detailed property reports free of charge. Property owners also have the ability to submit updates to information that MPAC has on file directly through the application.

The information provided enables the comparison of assessment data for similar properties to assist the property owner in determining whether they believe the assessed value is correct.

Property owners in the residential, farm and managed forests property classes who have concerns with the CVA or classification of their property must ask MPAC to conduct a review of their assessment through the RfR process. Again, this

service is free of charge. The deadline for filing an RfR is March 31 of the taxation year. MPAC must respond to an RfR within 180 days of the RfR being made. However, if MPAC notifies the property owner within 180 days of the request being made that an extension is required, MPAC must notify the property owner of the results of the RfR within 240 days of the RfR being made.

If the reconsideration process results in a change to the assessment, MPAC will communicate the change to both the property owner and the municipality.

In addition, a property owner may also file a Notice of Complaint with the Assessment Review Board (ARB). Property owners in the residential, farm and managed forests property classes can file an appeal with the ARB if they do not agree with MPAC's decision through the RfR process. This must be filed within 90 days of MPAC mailing the RfR decision. Property owners in all other classes can proceed directly with an ARB appeal, and the deadline for these appeals is March 31 of the taxation year. There are specific forms and fees involved in this process. Forms are available on the MPAC web site, or by calling MPAC at 1-866-296-MPAC (6722). Information is also on the ARB website at www.arb.gov.on.ca.

The ARB is an independent tribunal which is responsible for hearing assessment appeals. It has the authority to change assessed values. All parties to an appeal (property owner, the municipality and MPAC) can present evidence at an appeal hearing. The decision of the ARB is binding.

Contacting MPAC About Assessment

Customer Contact Centre

1340 Pickering Parkway, Suite 101
Pickering ON L1V 0C4

Toll Free 1 866 296-MPAC (6722)

TTY 1 877 889-MPAC (6722)

Monday to Friday – 8 a.m. to 5 p.m. EST

Understanding the Relationship Between Assessment and Taxes

Property tax remains the largest and most important revenue source for municipalities. It is the only tax that municipalities have the authority to collect. The two components required for determining property taxes are the assessed value of the property and the tax rate applied to the property.

Tax Rate

The tax rate in Halton Region consists of three components: the local municipal portion (City of Burlington, Town of Halton Hills, Town of Milton or Town of Oakville), the Regional portion and the education portion. The local and Regional portions are based on budgetary needs and the education portion is based on the Provincial education funding requirements. The residential tax rate is determined by dividing the total tax requirement by the total weighted assessment. Tax rates are set for each property class.

Calculating Property Taxes

Property taxes are calculated using the property's assessed value, the municipal tax rates (Region and Local) and the education tax rate. The formula is:

Assessed Value x Municipal Tax Rate =
Amount of Municipal Property Tax

+

Assessed Value x Education Tax Rate =
Amount of Education Property Tax

=

Total Property Taxes

Provincial Rules and Regulations Governing Municipal Tax Policy

The following table outlines the legislation enacted by the Provincial government to implement property assessment and tax reform through amendments to the *Municipal Act, 2001* and *Assessment Act, 1990* and other statutes.

Bill #	Name	Date Approved
Bill 106	<i>Fair Municipal Finance Act, 1997</i>	May 27, 1997
Bill 149	<i>Fair Municipal Finance Act, 1997 (No. 2)</i>	December 8, 1997
Bill 16	<i>Small Business and Charities Protection Act, 1998</i>	June 11, 1998
Bill 79	<i>Fairness for Property Taxpayers Act, 1998</i>	December 18, 1998
Bill 140	<i>Continued Protection for Property Taxpayers Act, 2000</i>	December 4, 2000
Bill 83	<i>Budget Measures Act, 2004</i>	June 17, 2004
Bill 187	<i>Budget Measures and Interim Appropriation Act, 2007</i>	May 17, 2007
Bill 212	<i>Good Government Act, 2009</i>	December 15, 2009
Bill 144	<i>Budget Measures Act, 2015</i>	December 10, 2015
Bill 70	<i>Building Ontario Up for Everyone Act (Budget Measures), 2016</i>	December 8, 2016
Bill 127	<i>Stronger, Healthier Ontario Act (Budget Measures), 2017</i>	May 17, 2017
Bill 57	<i>Restoring Trust, Transparency and Accountability Act, 2018</i>	December 6, 2018
Bill 229	<i>Protect, Support and Recover from COVID-19 Act (Budget Measures), 2020</i>	December 8, 2020

The following information provides an overview of the Provincial rules and regulations governing municipal tax policy.

Capping Program Options

Capping was introduced by the Province in 1998 as a mandatory program to protect properties in the commercial, industrial and multi-residential classes from significant increases caused by reassessment. Legislation allows municipalities to finance the program by limiting tax decreases within each class - this is referred to as a clawback.

In September of 2008, the Ministry of Finance announced new options for the capping program. The options allow for properties that have reached their CVA taxes or cross from being a capped property to a clawback property and vice versa to be removed from the capping program. The option can be class-specific or for the entire program and must be detailed in the Municipal capping by-law on an annual basis. The use of the option to remove properties that had reached their CVA taxes resulted in the elimination of multi-residential properties from the capping program in 2009.

In 2015, the Province initiated a review of the capping program, which resulted in improved flexibilities to municipalities related to setting the capping criteria. The Province introduced the enhancements in 2016 through Ontario Regulation 102/16 and Bill 70 for municipalities to accelerate progress to CVA-level taxes and to exit or phase-out from the program under certain conditions. Further amendments through Ontario Regulation 131/17 enables municipalities to exclude vacant land from the phase-out eligibility criteria as well as exclude reassessment-related increases from the capping calculation.

In 2022, the Region no longer had any capped properties and exited the capping program (Part IX of the Municipal Act). Please refer to Report No. FN-13-22 re: 2022 Tax Policy for more details.

Ranges of Fairness and Tax Ratios

Across Ontario, properties in different classes are taxed at varying municipal rates as a result of historical differences in tax burdens that were present prior to the Ontario-wide reassessment in 1998. For the most part, different relative tax shares continue to exist after reassessment, resulting in most businesses across Ontario paying higher property taxes than residential properties.

The different relative tax shares among property classes are based on the tax ratios set by municipalities. Changing the tax ratios will result in a shift of the tax share among classes.

Based on the current environment, taxing all properties at the same rate would result in massive tax shifts from business to residential properties. The Province recognizes that an immediate move to a position where all properties pay the same tax rate, regardless of class, would be too difficult for residential property owners to absorb. As a result, the Province permits municipalities to set different tax rates on each property class, subject to Provincially established “ranges of fairness”. The “Ranges of Fairness” represent what the Province determines is a fair level of taxation for various types of properties relative to the tax burden on the residential class. These ranges ensure that taxes are not shifted onto properties that are already subject to unfairly high tax rates, or to properties that are subject to unfairly low tax rates. Municipalities can leave their tax ratios at their current level or elect to move towards the ranges of fairness.

Based on Section 308 of *Municipal Act, 2001*, the tax ratio for the residential class is always set at 1.0. The following table provides the Property Classes, the Provincially legislated “Ranges of Fairness”, the 2023 Halton Region Tax Ratios and the Threshold Ratios.

The different historic relative shares are reflected in the tax ratios. These relative shares are used to calculate the municipal tax rate of each property class in relation to the residential class. For example, in 2023, commercial properties in Halton Region are required to pay approximately 1.4565 times more municipal property taxes than their residential counterparts based on the CVA.

Moving tax ratios closer to the Residential rate of 1.000 would result in significant tax shifts among property classes. Assuming that the total municipal taxes remain the same, any reduction in the tax ratios for multi-residential, commercial or industrial classes would directly impact residential property taxes by increasing the tax share on that class.

The *Municipal Act, 2001* provides upper-tier municipalities with the authority to set the tax ratios which then apply to all lower-tier municipalities within the upper-tier, or the upper-tier municipality can delegate the authority for tax ratio setting to the lower-tier municipalities. This allows the lower-tier municipalities to establish tax ratios specific to their own assessment base. Upper-tier municipalities that choose to delegate this authority must develop an apportionment methodology to determine the amount of upper-tier levy that each of the

lower-tier municipalities would be required to raise. Delegation requires unanimous lower-tier agreement as well as approval from the Minister of Finance. Peel Region opted to delegate the authority for setting tax ratios beginning with the 1998 taxation year, and is currently the only upper-tier municipality in Ontario that has delegated this authority to its lower-tier municipalities.

Municipalities are not permitted to apply municipal levy increases on the commercial, industrial or multi-residential classes if the tax ratios for those classes exceed the prescribed threshold ratios, as shown in the following table.

These threshold ratios define the average relative municipal tax for each property class in relation to the residential class across the province. For example, across Ontario, commercial tax rates are on average 1.980 times more than the municipal tax rates for their residential counterparts in 2023. Halton’s tax ratios recommended in 2023 do not exceed the Provincial thresholds.

Where a tax ratio, or the previous year’s tax ratio, falls within the ranges of fairness, the municipality may move the tax ratio anywhere within the range. Where the tax ratio, or the previous year’s tax ratio, falls outside the range, the municipality may keep the existing tax ratio or move it closer to the range. Municipalities may not move tax ratios further away from the range than the tax ratio of the previous year, except if permitted by Provincial regulations.

Property Class	Range of Fairness (Provincially Legislated)	2023 Halton Tax Ratios	Threshold Ratios
Residential	1.00	1.0000	
Multi-Residential	1.00 - 1.10	2.0000	2.0000
New Multi-Residential	1.00 - 1.10	1.0000	
Commercial	0.60 - 1.10	1.4565	1.9800
Industrial	0.60 - 1.10	2.0907	2.6300
Pipe Line	0.60 - 0.70	1.0617	
Farm	0 - 0.25	0.2000	
Managed Forests	0.25	0.2500	
Landfill	0.60 - 1.10	1.4565	25.0000

Summary of the Rules and Regulations Governing Municipal Tax Policy

The following table provides a brief summary of the prescribed Provincial tools that are available to municipalities in establishing their tax policies.

Tool	Mandatory vs. Discretionary	Property Class	Comments
Changing Tax Ratios	Discretionary	Multi-Residential, New Multi-Residential, Commercial, Industrial, Pipe Line, Farm	<ul style="list-style-type: none"> The upper-tier municipality has the option of changing the relative burden between classes of properties from those prescribed by the Province. This provides Halton Region with a tool to lower the relative tax burden on multi-residential, new multi-residential, commercial, industrial, pipe line, and/or farm classes. Should Halton Region elect to lower the tax ratios for any of these classes, there will be an offsetting increase in municipal taxes for the other classes most significantly to the residential class as this is the single largest component. Municipalities are required to pass by-laws setting their tax ratios each year unless prescribed otherwise by the Minister of Finance (S. 308 (5), <i>Municipal Act, 2001</i>). Halton's tax ratios have remained unchanged since 2001, with the exception of: <ul style="list-style-type: none"> – the farm tax ratio, which was reduced from 0.25 to 0.20 in 2006; – the multi-residential tax ratio, which was reduced from 2.2619 to 2.0 in 2017; – the new multi-residential tax ratio, which was reduced from 2.0 to 1.0 in 2018; and – the industrial tax ratio, which was reduced from 2.3599 to 2.0907 in 2020.
Relief for Low-Income Older Adults & Persons with Disabilities	Mandatory Program with Discretionary Program Rules	Residential	<ul style="list-style-type: none"> The upper-tier municipality is required to provide a relief program for all tax increases including municipal levy increases. Halton Region must establish a policy outlining their definition of low-income older adults and low-income persons with disabilities. The Region must also decide whether the relief program will be in the form of a cancellation of the tax increase, rebate or deferral. The program is administered by the lower-tier municipalities. Halton Region has had a tax increase deferral program in place since 1998 for low-income older adults and persons with disabilities.

Tool	Mandatory vs. Discretionary	Property Class	Comments
Optional Relief from Hardship	Discretionary Program	Residential Farm Managed Forests	<ul style="list-style-type: none"> Should the local municipality decide to create a program, they must create their own definition of “unduly burdensome”. Should the local municipality establish a program, it must also determine the amount of relief and the eligibility criteria. The cost of the relief program is automatically shared by school boards in respect of the education portion of the tax. Upper-tier municipalities have the option of sharing the cost with respect to the upper-tier portion of the property tax. The upper-tier municipality would need to pass a similar by-law to agree to cost share the program. Halton Region has opted into local municipal programs such as the low-income older adults rebate instituted in 2008 and currently offered by the City of Burlington, the Town of Halton Hills and the Town of Oakville.



Tool	Mandatory vs. Discretionary	Property Class	Comments
Capping	Mandatory Program with Discretionary Program Rules	Multi-Residential Commercial Industrial	<ul style="list-style-type: none"> The Province has required capping programs on taxes in the business classes since 1998. The Region is required to make adjustments between the lower-tier municipalities to ensure no city/town within Halton is left with a shortfall or surplus. <p>Through O. Reg. 102/16 of the <i>Municipal Act, 2001</i> the Province provided municipalities additional flexibility in the business property tax capping program to accelerate progress to CVA-level taxes and to exit or phase-out from the program under certain conditions:</p> <ul style="list-style-type: none"> Municipalities can increase the amount of the minimum annual increase for capped properties from 5% to 10% of the previous year's CVA-level taxes. Municipalities can move capped or clawback properties directly to their CVA-level taxes if they are within \$500 of their taxes (up from \$250). Municipalities are eligible for a four-year phase-out from the capping program once it has no capped properties beyond 50% of CVA-level taxes in a property class. Municipalities with no properties currently remaining in the capping program are eligible to exit the program immediately. <p>Through O. Reg. 131/17 of the <i>Municipal Act, 2001</i>:</p> <ul style="list-style-type: none"> Municipalities can choose to exclude vacant land from the phase-out eligibility criteria where all properties must be within 50% of CVA-level taxes. Municipalities can exclude reassessment-related increases from the capping calculation <p>In 2022, Halton Region permanently exited Part IX of the <i>Municipal Act, 2001</i> that specifies the capping provisions as there were no longer any properties in the program as of the 2021 taxation year.</p>

Tool	Mandatory vs. Discretionary	Property Class	Comments
Small-Scale On-Farm Business Subclass	Discretionary	Commercial Industrial	<ul style="list-style-type: none"> The upper-tier municipality has the discretion under the <i>Assessment Act, 1990</i> to adopt two optional subclasses for small-scale on-farm business for each of the industrial and commercial property classes to provide support to small-scale on-farm businesses. Municipalities may adopt: <ul style="list-style-type: none"> a subclass which would provide a 75% reduction on municipal taxes for the first \$50,000 of assessment. a second subclass which would provide a 75% reduction on municipal taxes on an increased threshold from \$50,000 - \$100,000. Halton currently has 16 eligible properties in the \$50,000 threshold subclass. Halton currently does not have any eligible properties in the \$100,000 threshold subclass.
Small Business Subclass (SBSC)	Discretionary	Commercial Industrial	<ul style="list-style-type: none"> The upper-tier municipality has the discretion under the <i>Assessment Act, 1990</i> to adopt an optional small business subclass which would provide a reduction up to 35% on municipal taxes. Municipalities have the flexibility to determine the eligibility criteria for which properties would fall within the subclass. Through Report No. FN-28-22 Regional Council approved the recommendation not to proceed with adopting the SBSC.
Optional New Class	Discretionary	Commercial <ul style="list-style-type: none"> Office Building Shopping Centre Parking Lot & Vacant Land Residual Commercial Professional Sports Facility Resort Condominium Industrial <ul style="list-style-type: none"> Large Industrial 	<ul style="list-style-type: none"> The upper-tier municipality has the discretion to establish any of the optional classes that the Province defined in the legislation. This provides municipalities with additional flexibility to target specific optional classes of properties and permits different tax ratios for each of these classes within the Provincial guidelines. Halton has no optional property classes.

Tool	Mandatory vs. Discretionary	Property Class	Comments
Graduated Tax Rates	Discretionary	Commercial Industrial (Note: not permitted in the optional classes)	<ul style="list-style-type: none"> Allows the upper-tier municipality to establish up to three different tax rates within these classes to tier the taxes paid based on municipally defined assessment bands (i.e., 0-\$200,000; \$200,000-\$1,000,000; \$1,000,000+). This tool provides the ability to protect lower valued commercial and industrial properties by allowing municipalities to apply lower tax rates for the first band of current value assessment on every property within the class. This program is self-funded within the class, and as such, by providing a lower tax rate for a lower band, increases the tax rate for the higher bands. Halton Region does not use graduated tax rates.
Phase-In	Discretionary Program	All Classes	<ul style="list-style-type: none"> The upper-tier municipality is permitted to phase-in tax changes. This tool can be used in any/all classes of properties. Municipalities have the option of phasing in tax changes over a period of up to eight years. This provides property owners with time to adjust to their new burden. This program can be funded from within the class, or through budgetary provisions. Municipalities have the option of establishing a program for any one or all of the classes: <ul style="list-style-type: none"> Can set percentage of tax increase that is permitted in any given year. Can establish other criteria on the phase-in policy such as a minimum amount to be phased in (\$ threshold). Halton Region has no phase-in program.

Tool	Mandatory vs. Discretionary	Property Class	Comments
Municipal Tax Reductions	Discretionary Program	Multi-Residential Commercial Industrial	<ul style="list-style-type: none"> Replaces the municipal tax rebate tool under Section 442.2 of the <i>Municipal Act, 2001</i>. Municipalities can reduce taxes for these properties down to the cap limit by processing a reduction on the tax bill rather than issuing an after-the-fact rebate. Municipalities fully fund the cost of tax reductions under this mechanism – no sharing with school boards. Halton Region has no municipal tax reduction programs.
Vacant Home Tax (VHT)	Discretionary Program	Residential	<ul style="list-style-type: none"> A feasibility assessment of adopting a Vacant Homes Tax (VHT) in Halton was undertaken. The findings per Report No. FN-15-22 re: Optional Vacant Homes Tax in Halton Region indicated that a VHT appears to be a feasible policy and revenue tool to reduce the number of vacant homes, thereby increasing housing supply, and to provide positive net revenues to support Halton Region's affordable and assisted housing programs. Regional Council approved the recommendation to proceed with a design and implementation study of a VHT in Halton which includes undertaking public engagement to obtain input and feedback from Halton residents and stakeholders to help design the program. Staff will report back to Regional Council with the results of the public engagement and a proposed VHT framework for consideration and approval.

Tool	Mandatory vs. Discretionary	Property Class	Comments
Rebates to Charities	Mandatory Program with Discretionary Program Rules	Commercial Industrial	<ul style="list-style-type: none"> The upper-tier municipality must provide rebates of at least 40% of property tax starting in 2001 for eligible properties. Charities will be eligible for this mandatory rebate program if they have a valid registration number issued by the Canada Revenue Agency. Charities who are tenants of a business property are also eligible for the rebate – similar to charities that own their property. Halton Region has the option of providing rebates from 40% to 100% of the property tax paid by eligible charities. Halton Region has the ability to extend the rebate program to organizations that are similar to eligible charities (non-profit organizations). The program is administered by the lower-tier municipalities. In 1998, Halton Region established a program to provide a 40% rebate for eligible charities.
Tax Reductions for Heritage Properties	Discretionary Program	All Property Classes	<ul style="list-style-type: none"> A local municipality may provide tax reductions or refunds to heritage properties. Must be designated under the <i>Ontario Heritage Act</i>. Reduction or refund must be between 10% and 40%. Cost of the program is automatically shared with the school board in respect of the education portion of the tax. Upper-tier municipalities have the option of sharing the cost with respect to the upper-tier portion. The upper-tier municipality would need to pass a similar by-law to agree to share the cost of the program. In Halton, Burlington and Halton Hills provide tax reductions for heritage properties. Halton Region cost shares in the Heritage Tax Rebate programs with the Local Municipalities. The specific percentage applicable for an Eligible Heritage Property will be the same as that provided for by the lower-tier by-law.

Property Tax Relief for Residences built or modified to accommodate Older Adults or People with Disabilities

The *Assessment Act, 1990* contains provisions to exempt from property taxes any alterations and additions that are made to existing residential properties to accommodate older adults or people with disabilities. The exemption also applies

to the prescribed portion of newly built homes that are designated to accommodate these individuals. It is the responsibility of the property owner of the eligible property to apply to MPAC for the exemption.



Property Tax Relief for Older Adults with Low Incomes - The Older Adults Property Tax Deferral Program

Halton is home to over 95,800 older adults aged 65 years and older, based on the 2020 Canada census. By 2035, it is expected that this number will grow to 160,000 as people live longer and healthier lives.

The Region is committed to providing policies, programs and services that support older adults. As part of this commitment, Regional Council approved the implementation of the Older Adults Property Tax Deferral Program (FN-06-16) in 2016. Although this is not a prescribed Provincial tool, the Region has introduced

the program to help eligible seniors remain in their homes by deferring their full property taxes without interest. The deferral is provided by way of a grant from Halton Region to each participating Local Municipality with respect to the Eligible Property for the benefit of the Eligible Person(s). This program was adopted by local municipalities and commenced on July 1, 2016. It is the responsibility of the eligible property owner to apply/renew annually to their Local Municipality each year. Further details of the program are available at [halton.ca](https://www.halton.ca).



Education Taxes

As discussed earlier, a property tax bill is made up of municipal and education taxes. This part of the manual discusses the treatment by the Province of education taxes for residential and business properties.

Residential Education Tax Rates

In 1998, the Province established a province-wide residential/multi-residential education tax rate. This rate is updated on an annual basis. This means that regardless of where you live in Ontario, a residential property will pay the same rate of education taxes.

Business Education Tax (BET) Rates

BET Rates for Commercial, Industrial and Pipe Line tax classes are not standardized across the province. The Province determines the rate for each municipality to ensure that the same amount of taxes is collected across the province.

The Region received the final Education tax rates for 2023 from the Ministry of Finance through O. Reg. 576/22 filed January 7, 2023 which amended O. Reg. 400/98 of the *Education Act, 1990*. The following table summarizes the residential and business education rates applicable for the Region in 2023.

PROPERTY CLASS	2023 TAX YEAR
Residential	0.00153000
Multi-Residential	0.00153000
New Multi-Residential	0.00153000
Commercial	0.00770552
Commercial - New Construction	0.00770552
Commercial - Small-Scale On-Farm Business	0.00220000
Industrial	0.00880000
Industrial - New Construction	0.00880000
Industrial - Small-Scale On-Farm Business	0.00220000
Pipe Line	0.00880000
Farm	0.00038250
Managed Forests	0.00038250
Landfill	0.00864766



Frequently Asked Questions

Q. What is a reassessment?

A. Reassessment is the process of updating the assessed values of all properties in a municipality to a common valuation date. Provincial legislation requires the Municipal Property Assessment Corporation (MPAC) to update all assessed values on a regular basis.

Q. Who carries out a reassessment?

A. Property assessors who work for MPAC determine a property's assessed value. Halton Region is not responsible for the calculation of a property's assessed value and has no authority to change these values. Any inquiries about a property's assessment should be directed to the MPAC office shown on the Property Assessment Notice (PAN).

Q. Whom do I contact if I have questions about my Assessment Notice?

A. If you have questions about your Property Assessment Notice, assessed value, or about assessment in general, please contact MPAC. A list of ways to do so is on your PAN.

Q. What is a tax rate and how is it linked to the assessed value?

A. The tax rate is related to the budgetary needs of a municipality and the Provincial determination of education requirements. Each property class has its own tax rate. The tax rate, multiplied by the assessed value, results in the amount of property taxes payable.

For example, if the residential tax rate is 1.0 per cent and the assessed value is \$500,000, the property taxes would be \$5,000 (\$500,000 x 1.0 per cent).

Q. What is phased-in reassessment?

A. Starting in 2013, assessment increases have been phased-in over a four year cycle. This mandatory phase-in will apply to all property classes. The phase-in does not apply to assessment decreases, as any decreases have been fully realized in the first year of the phase-in cycle.

Example: An \$80,000 assessment increase will be phased-in equally in increments of \$20,000 each year over four years as follows:

From a CVA of \$500,000 to a CVA of \$580,000

Year	Assessment
2017	\$520,000
2018	\$540,000
2019	\$560,000
2020	\$580,000

Q. Who made the decision to implement a reassessment?

A. The Provincial government determines reassessment programs and reassessment programs are mandatory and province-wide.

Q. What is the valuation date of my new assessment?

A. Your valuation date of your current assessment is January 1, 2016. The valuation date of your previous assessment was January 1, 2012.

Q. What are the implications of the Province postponing the reassessment on my assessment in 2023?

A. The postponement of the reassessment means the valuation date of the current assessment remains at January 1, 2016. It also means, assuming no changes have occurred to your property, the assessment used to calculate your 2023 property taxes should be the same as what was used in the 2022 taxation year. Using the example above, the 2023 assessment would be \$580,000.

Q. If my property is built in 2015, what is my valuation date?

A. If your property is built anytime before January 1, 2016, your valuation date will be January 1, 2016. MPAC will determine a value for your property as of this date.

Q. How does MPAC assess my property?

- A.** Your assessment is determined using a variety of factors which include:
- recent sales of similar properties in surrounding neighbourhoods and sub-neighbourhoods;
 - three years of sales in most market areas are used in this analysis; and
 - property features such as: location, size of lot and dimensions, living area, age of property, renovations, and quality of construction are all factors taken into consideration when determining the market value of property in Ontario.

Q. Why was there a change to the reassessment system with the introduction of a four year phase-in of assessment increases?

- A.** Significant changes in property values, caused by market forces, can impact property tax liability levels. Phasing in assessment increases provides a greater level of stability and predictability.

Q. How does the reassessment benefit me?

- A.** The phase-in helps to smooth out increases and provides a more gradual move to the new assessment level.

Q. How do I appeal my assessment?

- A.** The first mandatory step is to file a Request for Reconsideration (RfR) with MPAC by the date printed on your Property Assessment Notice for residential, farm, and managed forests property classes. For all other classes, filing an RfR is not a mandatory first step.

Q. What assessment value is appealed, the full value or the phased-in value?

- A.** The assessment value that must be appealed is the full value.

Q. When will MPAC issue a decision based on the RfR?

- A.** MPAC is required to issue the RfR decision within 180 days after receiving the request or will contact you if more time is needed.

Q. What if I don't agree with MPAC's decision of my RfR?

- A.** You may file an appeal to the Assessment Review Board (ARB) within 90 days of MPAC mailing the RfR decision.

Q. Who should I contact regarding assessment concerns?

- A.** You should contact MPAC for questions relating to assessment and filing for a RfR. They can be reached by telephone at 1-866-296-6722 or visit their website at www.mpac.ca to find more information or to download the RfR form.

Q. What if my property value has decreased since January 1, 2016?

- A.** The legislated valuation date for this current reassessment is January 1, 2016. The purpose of the Provincial government establishing a phase-in of assessment valuation increases is to provide a greater level of stability and predictability while avoiding significant fluctuations in assessment values resulting from annual valuation changes. Property owners can file a RfR to have their assessment reviewed by MPAC if they believe the value is incorrect.

Q. Why aren't Property Assessment Notices and tax bills sent at the same time?

- A.** The main reason is that municipalities cannot calculate property taxes without having the assessed values. The *Assessment Act, 1990* requires MPAC to mail Property Assessment Notices at least 14 days prior to the delivery of the Assessment Roll to the municipality on the second Tuesday in December. The municipality uses the values on the final Assessment Roll, approved regional and local municipal budgets and education taxes to calculate final tax bills.

Q. How are residential property taxes calculated?

- A.** Residential property taxes are calculated using the property's assessed value, the municipal tax rates (Region and Local) and an education tax rate, which is set by the Province.

Assessed Value x Municipal Tax Rate =
Amount of Municipal Property Tax

+

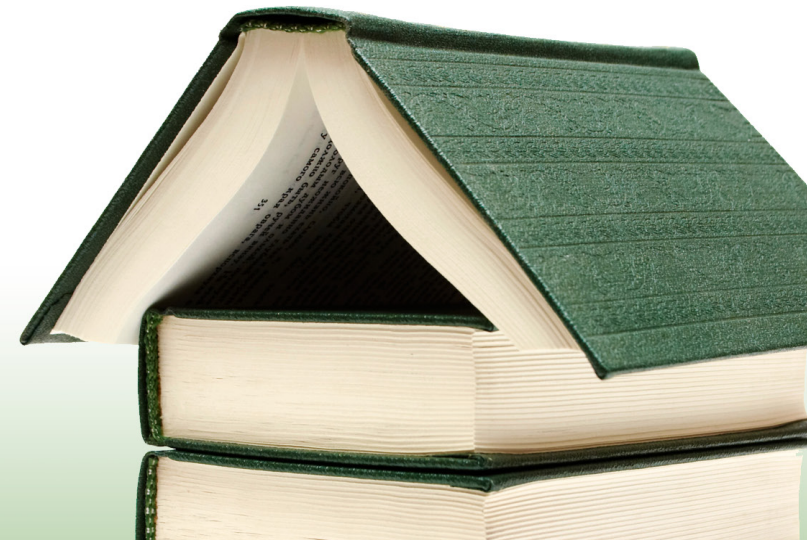
Assessed Value x Education Tax Rate =
Amount of Education Property Tax

=

Your Property Taxes



Glossary of Terms



Assessed Value (Assessment)

The value of a property (lands and buildings) for taxation purposes.

Assessment Act, 1990

The law that governs the way property is assessed in Ontario.

Assessment Cycle

The yearly cycle of assessment-related activity which leads to the delivery of assessment rolls to municipalities in December.

Assessment Review Board (ARB)

An independent, adjudicative tribunal of the Ontario Ministry of the Attorney General. The ARB hears appeals from individuals who believe a property has been incorrectly assessed or classified. A decision made by the ARB is final unless a point of law is being disputed.

Assessment Roll

An annual list of the assessed values of all properties in a municipality, which includes the name of the property owner or tenant, their address, the realty tax class, services to and size of the property, and information on structures on the property, if any.

Capping and Clawback

Capping refers to a municipality's option to limit, or cap, the tax increases on commercial, industrial and multi-residential properties. The limit on tax decreases, in order to fund capping, is known as a clawback.

Core Classes

Set of nine classes which all municipalities will be required to use. These are residential, multi-residential, new multi-residential, commercial, industrial, pipe line, farm, managed forests and landfill. The assessors working for MPAC categorize the assessment associated with each property into one or more of these classes.

Current Value

Refers to the amount of money a property would realize if sold at arm's length by a willing seller to a willing buyer.

Exempt Property

Property which is assessed, but not taxed. Generally, properties which are exempt from property taxes provide services for the public good, such as schools, churches and hospitals. Other charities and philanthropic organizations mentioned in the *Assessment Act, 1990* may be given exempt status if certain criteria are met.

Final Tax Rates

The rates determined to raise the municipal levy from the annual budget including all tax policy changes for the current year.

Graduated Taxes

A municipality (single-tier or upper-tier) has the option to establish up to three graduated tax bands within the commercial and industrial classes. This tool provides the ability to protect lower valued properties by allowing municipalities to apply different tax rates for each band of current value assessment. However, as the program is self-funded from within the class, decreasing the tax rate in the lower band has the effect of increasing the tax rate in the upper band.

Lower-tier municipality

A municipality that is part of a county, region or district municipality.

Municipal Act, 2001

The statute governing how municipalities administer municipal services and collect taxes (e.g., property taxes are calculated and collected by the municipality using the assessments determined by MPAC).

Municipal Property Assessment Corporation (MPAC)

Established by the *Municipal Property Assessment Corporation Act*, MPAC administers and determines a uniform, province-wide system of current value assessment for all properties.

Omitted Assessment

An assessment which has not been recorded on the assessment roll. When an omitted assessment is added to the assessment roll, property taxes can be collected for the current year and, if applicable, for any part or all of the previous two years.

Payment-in-lieu of Taxes

Payments made to municipalities by the Provincial or Federal government, where properties are exempt from property taxation. Also known as grant-in-lieu of taxes.

Phase-In Program

Upper-tier or single-tier municipalities have the option of establishing a program to phase-in all property tax changes that occur in the year of a general reassessment, including municipal budgetary increases. Phase-in programs can apply to any or all of the property classes and may be spread over a period of up to eight years.

Property Assessment Notice (PAN)

A notice sent to all property owners to advise them of their property's current value assessment. The Notice also contains the property's classification and school support designation.

Property Classification (Tax Class)

A categorization of a property or a portion of a property according to its use, with each category representing a different tax class. There are nine major classes of property which are mandatory (residential, multi-residential, new multi-residential, commercial, industrial, pipe line, farm, managed forests, landfill) and seven specialty classes which are optional (office building, shopping centre, parking lot and vacant land, residual commercial, large industrial, professional sports facility and resort condominium).

Property Tax

The combined tax on a property comprising the municipal (local) tax and, if applicable, a region or county tax. An education tax will also apply to most property classes.

Ranges of Fairness

Provincially prescribed ranges for the setting of tax ratios for the multi-residential, new multi-residential, commercial, industrial, pipe line, farm and landfill classes. Municipalities are permitted to change their tax ratios only if the ratio is moved closer or within the ranges of fairness.

Realty Tax Class (RTC)

The designation used to identify the property class to which the property belongs.

Realty Tax Qualifier (RTQ)

The designation used to identify the subclass to which the property belongs. These were established in order to allow for the application of discounted tax rates due to the special nature of some properties.

Reassessment

The process of creating a new base for property taxation by updating assessments to reflect more recent values.

Regulated Assessments

Assessments that are determined by the activity or production capability or by a legislated rate, rather than by the value of the property itself. Regulated properties include pipe lines, rights-of-way, power utility corridors and power generating stations.

Request for Reconsideration (RfR)

Property owners who disagree with the current value assessment or classification on their Property Assessment Notice may ask MPAC to conduct a review of their assessment through the Request for Reconsideration process. There is no fee for this service and a request can be made up to March 31 for the current taxation year. This process is now mandatory for residential property owners who disagree with their assessed values.

Residential Tax Rate

Determined by dividing the total municipal levy by the total weighted assessment, used as the basis for determining all other property tax class rates.

Roll Number

A unique 19-digit number used as an identifier for each property.

School Board

A district school board (English-language public or separate, French-language public or separate) or a school authority.

Subclass of Property

A subsection of a class of property prescribed by the Minister of Finance for the purposes of applying a lower tax rate. These include farm land awaiting development, excess land and vacant land.

Subclass Rate Reduction

The percentage rate as prescribed by the *Municipal Act, 2001* to be applied to reduce the tax rate that would otherwise be levied for municipal purposes for the sub-class (e.g., subclass C7 would be reduced by 75 per cent of the CT tax rate).

Supplementary Assessment

An assessment made during a taxation year for an addition, renovation or construction. When a supplementary assessment is added to the assessment roll, additional property taxes can be collected for that portion of the current tax year that the supplementary addresses. A supplementary assessment can also be issued when there has been a change in the tax class of a property. The classification may occur during the taxation year, or the preceding November

or December. Where the class change results in a higher tax rate, municipalities cannot collect additional taxes for those two months but only for the current tax year.

Taxable Property

All property in a municipality which is not exempt from taxation.

Taxation

The process of applying a tax rate to a current value assessment to calculate the taxes owing.

Taxation Year

The calendar year (January 1 to December 31).

Tax Rate

A percentage applied to the assessed value of a property to generate tax payable. Municipalities will set the tax rate for each property class based on the revenue they will need to provide local services. The tax rate also includes an education component defined by the Province.

Tax Ratio

Defines the tax rate of each property class in relation to the rate of the residential property class.

Threshold Ratio

Provincially regulated ratios for the multi-residential, commercial, industrial and landfill classes, defining the average tax ratio across the Province.

Upper-tier municipality

A municipality which is a county, region or district municipality.

Valuation Date

A fixed date set by the Provincial Government on which current value assessments are based. The current valuation date in Ontario is January 1, 2016.

Weighted Assessment

The assessment for a property multiplied by the tax ratio, established for the property class the property is in.

Contacts

The following offices can be contacted for more information about assessment and property taxation.

Ontario Ministry of Municipal Affairs and Housing (MMAH)

Phone: 1-866-220-2290

www.mah.gov.on.ca

Ontario Ministry of Finance

Phone: 1 866 668-8297

www.fin.gov.on.ca/en

Municipal Property Assessment Corporation (MPAC)

Phone: 1 866 296-MPAC (6722)

www.mpac.ca

Halton Region

Phone: 905-825-6000

www.halton.ca

City of Burlington

Phone: 905-335-7750

www.burlington.ca

Town of Halton Hills

Phone: 905-873-2601

www.haltonhills.ca

Town of Milton

Phone: 905-864-4142

www.milton.ca

Town of Oakville

Phone: 905-338-4222

www.oakville.ca

Tax Policy Deadlines

Due Date	Responsibility		Act / Regulation	Description	Action Required
Annual / Optional by December 31	Council	Region	<i>Assessment Act, 1990</i> , Section 2 (3.1)(c)	Deadline to pass by-law to establish optional classes.	None required unless establishing an optional class, then by-law
Annual / Optional by December 31	Council	Region	<i>Municipal Act, 2001</i> , Section 316 (1)	Deadline to pass by-law setting Regional interim levy.	By-law
February 28	Council	Region	<i>Municipal Act, 2001</i> , Section 310 (1)	Deadline to pass by-law (including apportionment plan) to delegate tax ratio setting to the lower-tier municipalities.	By-law
February 28	Council	Local	<i>Municipal Act, 2001</i> , Section 310 (3)	Deadline to pass resolution accepting the Region's delegation by-law including apportionment plan.	Resolution
April 1	Minister	MMAH	<i>Municipal Act, 2001</i> , Section 310 (4)	Deadline to make a general regulation designating the upper-tier municipality to which delegation can apply.	General Regulation
Annual / Mandatory by December 31	Council	Region	<i>Municipal Act, 2001</i> , Section 308 (5)	Deadline to pass by-law establishing the tax ratios for a year if not delegated.	By-law
Annual / Mandatory by December 31	Council	Local	<i>Municipal Act, 2001</i> , Section 310 (7)	Deadline to pass by-law establishing the tax ratios for a year if delegated.	By-law
Annual / Mandatory by December 31	Council	Region	<i>Municipal Act, 2001</i> , Section 311 (2)	Deadline to pass by-law setting the Regional general levy.	By-law
Annual / Mandatory by December 31	Council	Region	<i>Municipal Act, 2001</i> , Section 311 (4)	Deadline to pass by-law setting the Regional special levy (Waste Management)	By-law
Annual / Mandatory by December 31	Council	Region	<i>Municipal Act, 2001</i> , Section 329.1 (2)	Deadline to pass by-law to adopt the optional tax capping tools to be applied to properties in the commercial, industrial and multi-residential classes in the current taxation year.	By-law
Annual / Optional by December 31	Council	Region	<i>Municipal Act, 2001</i> , Section 314	Deadline to pass by-law to establish graduated tax bands and graduated rates for the industrial and / or commercial classes.	None required unless establishing graduated tax rates, then by-law
Annual / Optional by December 31	Council	Local	<i>Municipal Act, 2001</i> , Section 365 (1)	Deadline to pass by-law to provide for the cancellation, reduction or refund of taxes when the taxes are considered to be unduly burdensome (low-income older adults rebate).	None required unless establishing a rebate program, then by-law
Annual / Optional by December 31	Council	Region	<i>Municipal Act, 2001</i> , Section 365 (2)	Deadline to pass by-law to cost share in local municipal programs provided through Section 365 (1).	None required unless cost-sharing in local programs, then by-law
December 31	Council	Region	<i>Municipal Act, 2001</i> , Section 318	Deadline to pass by-law to establish a phase in program of tax changes resulting from reassessments.	None required unless establishing a phase in program, then by-law

Notes



The Corporation of the Town of Milton

Report To: Council

From: Glen Cowan, Chief Financial Officer / Treasurer

Date: May 8, 2023

Report No: CORS-025-23

Subject: Capital and Operating Financial Statements - March 2023

Recommendation: **THAT report CORS-025-23 covering the capital and operating financial statements as at March 31, 2023, be received for information.**

EXECUTIVE SUMMARY

Capital and operating financial statements as at March 31, 2023 are attached for informational purposes.

REPORT

Background

In accordance with the approved Budget Management Policy (policy no. 113), the attached financial statements are being submitted for informational purposes to report on the capital and operating budgets as at March 31, 2023.

Discussion

The attached financial statements are provided for information purposes. A detailed review and report on variances to budget is completed for the month ends of May, September and December for the Operating fund and June and December for the Capital fund.

With respect to the Operating Budget, the net balance of the operating fund increased by \$25.0 million largely reflective of the interim property tax billings issued in February, which were partially offset by investments made in service delivery. Staff continue to monitor areas of potential increased financial pressures in 2023 including the recent announcement by the Province of a further minimum wage increase effective October 1 as well as increased pressure on rates as contracts are renewed, such as locate services. The financial impact associated with any increases in contractual rates is dependent on volume of activity and, as such, the actual impact will be monitored and reported on as the year progresses. A 2022 dividend reconciliation payment in the amount of \$3.3 million was received from Milton Hydro following Board approval in March 2023. These funds will be transferred to reserve in accordance with Treasury Policy No. 116 and used to manage



The Corporation of the Town of Milton

Report #:
CORS-025-23
Page 2 of 2

Discussion

budget relative to actual dividend income from Milton Hydro in 2023 and future years. A re-forecasted year end operating position will be reported to Council in July as part of the May Operating Variance report.

The Capital Budget has seen \$6.3 million invested in infrastructure during the first three months of the year and ended the first quarter with 51% of the available budget spent to date (before commitments). Significant tender awards that have been made to date in 2023 include the tender for the Fifth Line Reconstruction - Derry to Main (\$16.5 million), asphalt overlay program (\$7.1 million), Appleby Line Phases 1 and 2 reconstruction (\$2.7 million) and the expanded asphalt program (\$2.6 million). Spending from these awards will be reflected in the statements as progress payments are made or payment upon delivery has occurred.

Financial Impact

These statements reflect entries booked to the end of March 2023. The statements are presented on a cash basis and therefore exclude accruals.

Respectfully submitted,

Glen Cowan
Chief Financial Officer / Treasurer

For questions, please contact: Jennifer Kloet

Phone: 905-878-
7252 Ext. 2216

Attachments

Appendix A: Capital and Operating Financial Statements as at March 31, 2023

Approved by CAO
Andrew M. Siltala
Chief Administrative Officer

Recognition of Traditional Lands

The Town of Milton resides on the Treaty Lands and Territory of the Mississaugas of the Credit First Nation. We also recognize the traditional territory of the Huron-Wendat and Haudenosaunee people. The Town of Milton shares this land and the responsibility for the water, food and resources. We stand as allies with the First Nations as stewards of these lands.

TOWN OF MILTON
CAPITAL FINANCIAL STATEMENT
March 2023

Current Year Capital

	APPROVED BUDGET	BUDGET ADJUSTMENTS	REVISED BUDGET	LTD ACTUALS	% SPENT	VARIANCE LTD
EXExecutive Services	\$1,567,176	\$96,000	\$1,663,176	\$588,970	35%	\$1,074,206
CCCorporate Services	\$38,074,555	\$1,177,233	\$39,251,788	\$18,046,216	46%	\$21,205,572
CMCommunity Services	\$154,623,911	\$2,584,164	\$157,208,075	\$70,462,391	45%	\$86,745,684
DVDevelopment Services	\$270,151,080	\$18,089,634	\$288,240,714	\$157,853,039	55%	\$130,387,675
LBLibrary	\$4,240,188	\$576,470	\$4,816,658	\$1,881,314	39%	\$2,935,344
Total Current Year Capital	\$468,656,910	\$22,523,502	\$491,180,412	\$248,831,931	51%	\$242,348,481

TOWN OF MILTON
CAPITAL FINANCIAL STATEMENT
March 2023

Executive Services

	APPROVED BUDGET	BUDGET ADJUSTMENTS	REVISED BUDGET	LTD ACTUALS	% SPENT	VARIANCE LTD
EXExecutive Services						
Active						
Office of the CAO						
Office of the CAO						
Milton Education Village	\$99,207		\$99,207	\$25,402	26%	\$73,805
Strategic Plan Delivery	\$739,425		\$739,425	\$139,478	19%	\$599,947
Tourism Strategy	\$152,625		\$152,625	\$2,625	2%	\$150,000
Service Delivery	\$258,750	\$96,000	\$354,750	\$340,687	96%	\$14,063
Council Staff Work Plan	\$317,169		\$317,169	\$80,779	25%	\$236,390
Total Office of the CAO	\$1,567,176	\$96,000	\$1,663,176	\$588,970	35%	\$1,074,206
Total Office of the CAO	\$1,567,176	\$96,000	\$1,663,176	\$588,970	35%	\$1,074,206
Total Active	\$1,567,176	\$96,000	\$1,663,176	\$588,970	35%	\$1,074,206
Total EX Executive Services	\$1,567,176	\$96,000	\$1,663,176	\$588,970	35%	\$1,074,206
Total Executive Services	\$1,567,176	\$96,000	\$1,663,176	\$588,970	35%	\$1,074,206

TOWN OF MILTON
CAPITAL FINANCIAL STATEMENT
March 2023

Corporate Services

	APPROVED BUDGET	BUDGET ADJUSTMENTS	REVISED BUDGET	LTD ACTUALS	% SPENT	VARIANCE LTD
CCC Corporate Services						
Active						
Corporate Services						
Finance						
Legislated Development Charge Exemptions	\$6,698,450	\$1,204,070	\$7,902,520	\$5,621,067	71%	\$2,281,453
Special Financial Studies	\$483,313		\$483,313	\$191,658	40%	\$291,655
Development Charges Study	\$258,750		\$258,750	\$180,592	70%	\$78,158
Asset Management Plan	\$180,250		\$180,250	\$5,250	3%	\$175,000
User Fee Update	\$77,250		\$77,250	\$2,250	3%	\$75,000
PSAB Legislative Changes	\$30,900		\$30,900			\$30,900
Total Finance	\$7,728,913	\$1,204,070	\$8,932,983	\$6,000,818	67%	\$2,932,165
Human Resources						
Compensation Plan	\$123,600		\$123,600	\$3,600	3%	\$120,000
Employee Strategic Development	\$380,256		\$380,256	\$103,158	27%	\$277,098
Health and Safety Audit/Implementation	\$161,071		\$161,071	\$3,750	2%	\$157,321
Workplace Accommodation	\$30,900		\$30,900	\$657	2%	\$30,243
Total Human Resources	\$695,827		\$695,827	\$111,165	16%	\$584,662
Information Technology						
Technology Strategic Plan	\$392,697		\$392,697	\$161,266	41%	\$231,431
Technology Replacement/Upgrade	\$890,208		\$890,208	\$427,585	48%	\$462,623
Phone System Changes/Upgrade	\$310,795		\$310,795	\$78,228	25%	\$232,567
PC Workstation Complement Changes	\$54,503		\$54,503	\$31,517	58%	\$22,986
E-Services Strategy Implementation	\$258,389	\$132,706	\$391,095	\$21,570	6%	\$369,525
GIS/Geosmart Infrastructure	\$422,469		\$422,469	\$122,979	29%	\$299,490
Application/Software Upgrades	\$377,258		\$377,258	\$49,624	13%	\$327,634
Photocopiers	\$59,740		\$59,740			\$59,740
Radio Communications Backup Upgrades	\$2,615,191		\$2,615,191	\$481,506	18%	\$2,133,685
Milton Air Photo Mapping	\$20,963		\$20,963			\$20,963
Enterprise Content Management	\$641,159		\$641,159	\$196,898	31%	\$444,261
Enterprise Contact Management	\$221,350	\$49,599	\$270,949	\$6,447	2%	\$264,502
Emergency Operations Centre	\$132,588		\$132,588	\$22,816	17%	\$109,772
Open Data Initiative	\$10,300		\$10,300			\$10,300
Mobile Parking Enforcement	\$814,244		\$814,244	\$200,468	25%	\$613,776
Human Resources Information System	\$4,944,176	\$137,376	\$5,081,552	\$2,382,334	47%	\$2,699,218
Microsoft 365 Migration	\$294,479		\$294,479			\$294,479
Automatic Vehicle Locator and Road Patrol	\$294,812		\$294,812			\$294,812
Department Specific Tech Initiatives	\$3,918,435	\$647,550	\$4,565,985	\$2,778,014	61%	\$1,787,971
Council Technology	\$51,500		\$51,500			\$51,500
Property Tax System Replacement	\$2,124,324	(\$1,731,092)	\$393,232	\$64,088	16%	\$329,144
Citizen Portal Implementation	\$533,358		\$533,358			\$533,358
Financial Enterprise Systems	\$437,264	\$355,985	\$793,249	\$17,065	2%	\$776,184
Fire Department Emergency Systems	\$453,792	\$172,600	\$626,392	\$150,120	24%	\$476,272
Facility Infrastructure and Networking	\$4,092,822	\$15,734	\$4,108,556	\$1,878,570	46%	\$2,229,986
Technology Infrastructure Initiative	\$2,996,088	\$70,593	\$3,066,681	\$1,669,983	54%	\$1,396,698

TOWN OF MILTON
CAPITAL FINANCIAL STATEMENT
March 2023

Corporate Services

	APPROVED BUDGET	BUDGET ADJUSTMENTS	REVISED BUDGET	LTD ACTUALS	% SPENT	VARIANCE LTD
Enterprise Licencing and Compliance	\$1,666,087		\$1,666,087	\$826,821	50%	\$839,266
Audit & Accountability Fund - Phase 3 Intake		\$122,112	\$122,112	\$122,112	100%	
Total Information Technology	\$29,028,991	(\$26,837)	\$29,002,154	\$11,690,010	40%	\$17,312,144
Legislative & Legal Services						
Taxi, Uber, Ride Strategy	\$28,490		\$28,490	\$17,916	63%	\$10,574
Council Orientation Program	\$21,115		\$21,115	\$615	3%	\$20,500
Multi-Year Accessibility Plan	\$21,012		\$21,012	\$612	3%	\$20,400
Impact on Regulatory Framework	\$84,048		\$84,048			\$84,048
Total Legislative & Legal Services	\$154,665		\$154,665	\$19,143	12%	\$135,522
Marketing & Government Relations						
Branding	\$466,159		\$466,159	\$225,080	48%	\$241,079
Total Marketing & Government Relations	\$466,159		\$466,159	\$225,080	48%	\$241,079
Total Corporate Services	\$38,074,555	\$1,177,233	\$39,251,788	\$18,046,216	46%	\$21,205,572
Total Active	\$38,074,555	\$1,177,233	\$39,251,788	\$18,046,216	46%	\$21,205,572
Total CO Corporate Services	\$38,074,555	\$1,177,233	\$39,251,788	\$18,046,216	46%	\$21,205,572
Total Corporate Services	\$38,074,555	\$1,177,233	\$39,251,788	\$18,046,216	46%	\$21,205,572

TOWN OF MILTON
CAPITAL FINANCIAL STATEMENT
March 2023

Community Services

	APPROVED BUDGET	BUDGET ADJUSTMENTS	REVISED BUDGET	LTD ACTUALS	% SPENT	VARIANCE LTD
CMCommunity Services						
Active						
Community Services						
Administration						
Parks Master Plan Update	\$263,339		\$263,339	\$83,726	32%	\$179,613
Recreation Master Plan (DC)	\$82,473		\$82,473			\$82,473
Service Strategy	\$50,875	\$48,637	\$99,512	\$64,356	65%	\$35,156
FOACM Children's Program Fundraising Campaign				\$1,344,003		(\$1,344,003)
Trails Master Plan Update	\$46,004		\$46,004	\$18,334	40%	\$27,670
Climate Change & Mitigation	\$69,886		\$69,886	\$5,576	8%	\$64,310
Facility Roof Assessments	\$61,800		\$61,800	\$3,640	6%	\$58,160
Total Administration	\$574,377	\$48,637	\$623,014	\$1,519,635	244%	(\$896,621)
Parks Redevelopment						
Omagh Park Redevelopment	\$905,367	(\$830)	\$904,537	\$860,227	95%	\$44,310
Tennis Court Upgrades	\$93,645		\$93,645	\$66,756	71%	\$26,889
New Campbellville Park Redevelopment	\$832,058	\$86,232	\$918,290	\$890,259	97%	\$28,031
Beaty Trail Park Redevelopment	\$74,064		\$74,064	\$1,716	2%	\$72,348
Kingsleigh Park Redevelopment	\$569,728		\$569,728	\$562,645	99%	\$7,083
Moorelands Park Redevelopment	\$344,348	(\$4,733)	\$339,615	\$261,256	77%	\$78,359
Baldwin Park Redevelopment	\$541,786	(\$1,930)	\$539,856	\$63,321	12%	\$476,535
Chris Hadfield Park Redevelopment	\$862,631	\$4,893	\$867,524	\$123,525	14%	\$743,999
Trudeau Park Redevelopment	\$70,457		\$70,457	\$1,716	2%	\$68,741
Sunny Mount Park	\$324,608	(\$125)	\$324,483	\$161,224	50%	\$163,259
Community Park - Engbridge Gas Easement	\$167,333	(\$43,974)	\$123,359	\$67,124	54%	\$56,235
Park Improvements - Preservation	\$171,728		\$171,728	\$42,390	25%	\$129,338
Multi-Court Resurfacing - Preservation	\$77,303		\$77,303			\$77,303
Implementation Trails Master Plan	\$64,931	\$21,271	\$86,202	\$54,444	63%	\$31,758
In Ground Waste Container Installation	\$160,907	(\$16,809)	\$144,098	\$88,710	62%	\$55,388
Park Amenity Audit	\$279,932	(\$63,720)	\$216,212	\$28,913	13%	\$187,299
Total Parks Redevelopment	\$5,540,826	(\$19,725)	\$5,521,101	\$3,274,226	59%	\$2,246,875
Parks Growth						
Community Park - External to Boyne	\$310,101	\$203,821	\$513,922	\$388,884	76%	\$125,038
Jannock Property Master Plan	\$401,718	\$30,000	\$431,718	\$81,749	19%	\$349,969
Community Park Detailed Development	\$3,949,817	(\$697,662)	\$3,252,155	\$3,177,021	98%	\$75,134
Sherwood District Park	\$930,818	(\$129,085)	\$801,733	\$773,889	97%	\$27,844
Escarpment View Lands (Formerly CMHL Prpoerty)	\$282,357		\$282,357			\$282,357
District Park West - Boyne	\$762,398	(\$41,696)	\$720,702	\$38,980	5%	\$681,722
Boyne Village Square #3	\$387,827	\$3,720	\$391,547	\$359,439	92%	\$32,108
Cobban Neighbourhood Park - Boyne	\$2,130,490	(\$29,020)	\$2,101,470	\$1,893,651	90%	\$207,819
Walker Neighbourhood Park - Boyne	\$2,674,647		\$2,674,647	\$103,020	4%	\$2,571,627
Derry Green Union Gas Pipeline Easement	\$36,050		\$36,050	\$3,291	9%	\$32,759
Total Parks Growth	\$11,866,223	(\$659,922)	\$11,206,301	\$6,819,924	61%	\$4,386,377
Facilities Redevelopment						
Corporate Office Furniture	\$198,222	\$91,197	\$289,419	\$120,996	42%	\$168,423

TOWN OF MILTON
CAPITAL FINANCIAL STATEMENT
March 2023

Community Services

	APPROVED BUDGET	BUDGET ADJUSTMENTS	REVISED BUDGET	LTD ACTUALS	% SPENT	VARIANCE LTD
Indoor Fitness Equipment	\$43,476		\$43,476			\$43,476
Civic Facility Improvements	\$4,316,687	\$191,424	\$4,508,111	\$2,829,977	63%	\$1,678,134
Heritage Property Restoration	\$274,336	\$250,931	\$525,267	\$90,787	17%	\$434,480
Accessibility Improvements	\$318,675		\$318,675	\$1,731	1%	\$316,944
Leisure Centre Upgrades	\$1,241,386	(\$179,988)	\$1,061,398	\$704,690	66%	\$356,708
Memorial Arena Facility Improvements	\$321,748	(\$3,278)	\$318,470	\$306,143	96%	\$12,327
Tonelli Sports Centre Improvements	\$560,015	(\$117,620)	\$442,395	\$185,400	42%	\$256,995
Milton Sports Centre Upgrades	\$2,555,991	(\$30,367)	\$2,525,624	\$965,053	38%	\$1,560,571
Mattamy National Cycling Centre Improvements	\$2,430,882	(\$313,673)	\$2,117,209	\$1,086,082	51%	\$1,031,127
MNCC Renewable Energy System Feasibility	\$35,278		\$35,278	\$1,028	3%	\$34,250
Senior Centre Asset Restorations	\$95,288		\$95,288	\$2,972	3%	\$92,316
Milton Indoor Turf Centre Improvements	\$580,346		\$580,346	\$17,066	3%	\$563,280
FirstOntario Arts Centre Milton Facility Improvements	\$795,612	(\$26,337)	\$769,275	\$269,580	35%	\$499,695
Brookville Yard	\$195,492		\$195,492	\$2,699	1%	\$192,793
Civic Operations Centre Facility Improvements	\$362,542	\$22,141	\$384,683	\$117,931	31%	\$266,752
Facility Parking Area Improvements	\$184,595		\$184,595	\$1,723	1%	\$182,872
Fire Halls Facility Improvements	\$996,560	(\$53,750)	\$942,810	\$410,512	44%	\$532,298
Electric Vehicle Charging Stations Strategy	\$160,907		\$160,907	\$4,687	3%	\$156,220
Total Facilities Redevelopment	\$15,668,038	(\$169,318)	\$15,498,720	\$7,119,058	46%	\$8,379,662
Facilities Growth						
Town Hall Construction/Expansion	\$604,975		\$604,975	\$19,975	3%	\$585,000
Indoor Soccer - Air Supported	\$221,963		\$221,963	\$3,808	2%	\$218,155
Sherwood Community Centre	\$42,385,963	\$949,066	\$43,335,029	\$39,203,283	90%	\$4,131,746
Seniors Centre Expansion	\$239,110		\$239,110	\$3,710	2%	\$235,400
Civic Operations Centre	\$1,239,732		\$1,239,732	\$3,077		\$1,236,655
Transit Operations Centre	\$49,558,811		\$49,558,811	\$1,482,596	3%	\$48,076,215
Branch No. 2 Building	\$7,000,586	(\$334,588)	\$6,665,998	\$4,986,493	75%	\$1,679,505
Main Library Expansion	\$570,130		\$570,130	\$74,294	13%	\$495,836
Total Facilities Growth	\$101,821,270	\$614,478	\$102,435,748	\$45,777,236	45%	\$56,658,512
Transit						
Transit						
Transit Study Update	\$221,151		\$221,151			\$221,151
Transit Bus Stop-Retrofit	\$73,600		\$73,600	\$23,921	33%	\$49,679
Transit Bus Pads	\$69,625		\$69,625	\$26,124	38%	\$43,501
Total Transit	\$364,376		\$364,376	\$50,045	14%	\$314,331
Transit Fleet Replacement						
Transit Bus Non Growth: Replacement	\$3,396,313	\$172,778	\$3,569,091	\$131,729	4%	\$3,437,362
Transit Bus Non Growth: Refurbishment	\$1,131,875		\$1,131,875			\$1,131,875
Total Transit Fleet Replacement	\$4,528,188	\$172,778	\$4,700,966	\$131,729	3%	\$4,569,237
Transit Fleet Growth						
Transit Bus	\$462,021	\$60,205	\$522,226	\$521,041	100%	\$1,185
Non-Fixed Route Bus	\$402,540		\$402,540			\$402,540
Total Transit Fleet Growth	\$864,561	\$60,205	\$924,766	\$521,041	56%	\$403,725
Total Transit	\$5,757,125	\$232,983	\$5,990,108	\$702,816	12%	\$5,287,292

TOWN OF MILTON
CAPITAL FINANCIAL STATEMENT
March 2023

Community Services

	APPROVED BUDGET	BUDGET ADJUSTMENTS	REVISED BUDGET	LTD ACTUALS	% SPENT	VARIANCE LTD
Fire						
Fire Fleet Equipment - Replacement						
Replace Pick-Up Trucks	\$162,844		\$162,844	\$148,519	91%	\$14,325
Aerial Replacement/Refurbishment	\$73,725		\$73,725	\$33,282	45%	\$40,443
Training Vehicle Replacement	\$78,020		\$78,020	\$60,467	78%	\$17,553
Chief Officers Vehicle	\$78,020		\$78,020	\$76,513	98%	\$1,507
Rescue Truck Replacement/Refurbishment	\$38,295	\$1,198,693	\$1,236,988	\$47,612	4%	\$1,189,376
Pumper/Rescue Units Refurbishment	\$131,115		\$131,115	\$54,621	42%	\$76,494
Replace Rehab Van	\$133,900		\$133,900	\$3,900	3%	\$130,000
Total Fire Fleet Equipment - Replacement	\$695,919	\$1,198,693	\$1,894,612	\$424,914	22%	\$1,469,698
Fire Fleet Equipment - Growth Related						
Pumper/Rescue Growth	\$884,650	\$26,763	\$911,413	\$884,673	97%	\$26,740
Emergency Vehicle Technician Equipment	\$26,935		\$26,935	\$1,191	4%	\$25,744
Total Fire Fleet Equipment - Growth Related	\$911,585	\$26,763	\$938,348	\$885,864	94%	\$52,484
Fire - Replacement						
Breathing Apparatus Replacement	\$38,625		\$38,625	\$17,448	45%	\$21,177
Defibrillators Replacement	\$32,960		\$32,960			\$32,960
Special Operations Equipment Replacement	\$25,750		\$25,750	\$16,869	66%	\$8,881
Thermal Image Camera Replacement	\$20,600		\$20,600			\$20,600
Air Monitoring Replacement	\$14,420		\$14,420	\$420	3%	\$14,000
Bunker Gear Replacement - Employee Turnover	\$100,454		\$100,454	\$27,357	27%	\$73,097
Hazardous Material Equipment Replacement	\$25,750		\$25,750			\$25,750
Firefighting Hose Replacement	\$20,600		\$20,600			\$20,600
Fire Prevention Equipment Replacement	\$56,650		\$56,650	\$24,161	43%	\$32,489
Battery & Radio Parts Replacement	\$15,450		\$15,450	\$450	3%	\$15,000
Firefighting Equipment Replacement	\$22,660		\$22,660	\$3,560	16%	\$19,100
Total Fire - Replacement	\$373,919		\$373,919	\$90,265	24%	\$283,654
Fire - Growth						
Specialized Equipment Training Structure - Growth	\$72,821		\$72,821	\$22,794	31%	\$50,027
Bunker Gear and Recruit Package - Growth	\$133,063		\$133,063	\$83,388	63%	\$49,675
Vehicle Extrication Equipment Growth	\$188,278		\$188,278	\$88,184	47%	\$100,094
Total Fire - Growth	\$394,162		\$394,162	\$194,366	49%	\$199,796
Total Fire	\$2,375,585	\$1,225,456	\$3,601,041	\$1,595,409	44%	\$2,005,632
Operations						
Fleet Equipment - Replacement						
Fleet Strategy	\$180,250	\$96,414	\$276,664	\$55,952	20%	\$220,712
1 Ton Crew Dump Trucks	\$190,365	\$110,949	\$301,314	\$184,349	61%	\$116,965
1/2 Ton Pick up Replacement	\$100,288	\$4,902	\$105,190			\$105,190
3/4 Ton Pick-ups Replacement	\$143,383	\$7,938	\$151,321			\$151,321
Tandem Axle Dump Truck	\$1,445,356	\$946,560	\$2,391,916	\$363,524	15%	\$2,028,392
Enforcement Vehicles	\$57,409	(\$2,891)	\$54,518			\$54,518
Sign Truck	\$750,759	\$27,987	\$778,746	\$87,485	11%	\$691,261
Haul All/Packer	\$159,465	(\$29,623)	\$129,842	\$4,645	4%	\$125,197
Multifunction Tractor	\$401,022	\$43,844	\$444,866	\$11,532	3%	\$433,334

TOWN OF MILTON
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Community Services

	APPROVED BUDGET	BUDGET ADJUSTMENTS	REVISED BUDGET	LTD ACTUALS	% SPENT	VARIANCE LTD
Tractor Attachments	\$71,377		\$71,377			\$71,377
Trackless Front Mower Deck	\$132,643	\$74	\$132,717	\$25,824	19%	\$106,893
Zero Turning Radius Mowers	\$320,330	\$21,895	\$342,225	\$114,830	34%	\$227,395
Ball Diamond Groomer	\$48,644		\$48,644			\$48,644
Landscape Trailer	\$28,227		\$28,227			\$28,227
Gator Utility Vehicle - Replacement	\$125,311	(\$1,887)	\$123,424	\$39,371	32%	\$84,053
Ice Resurfacers	\$113,300	\$92,601	\$205,901	\$3,300	2%	\$202,601
Total Fleet Equipment - Replacement	\$4,268,129	\$1,318,763	\$5,586,892	\$890,812	16%	\$4,696,080
Fleet Equipment - Growth Related						
1 Ton Dump Trucks - Growth	\$411,832	\$17,921	\$429,753	\$6,808	2%	\$422,945
Tandem Axle Trucks	\$540,884	\$66,305	\$607,189	\$15,754	3%	\$591,435
Zero Radius Mowers	\$49,584	\$4,369	\$53,953	\$1,444	3%	\$52,509
General Mowers and Attachments - Growth	\$99,358	\$5,127	\$104,485	\$2,894	3%	\$101,591
Tractors, Loaders & Back Hoes	\$639,149	\$5,964	\$645,113			\$645,113
Trailers/Water Tanks	\$44,545	(\$11,089)	\$33,456	\$11,956	36%	\$21,500
Fleet Mechanic Equipment	\$38,625	\$2,091	\$40,716	\$1,125	3%	\$39,591
Haul All/Packer	\$274,506	(\$501)	\$274,005			\$274,005
Facility Maintenance Pick-Up	\$52,943	\$11,424	\$64,367			\$64,367
Total Fleet Equipment - Growth Related	\$2,151,426	\$101,611	\$2,253,037	\$39,981	2%	\$2,213,056
Forestry						
EAB Implementation Strategy	\$139,926		\$139,926	\$61,345	44%	\$78,581
Urban Forestry Mangement	\$63,860		\$63,860	\$1,860	3%	\$62,000
Total Forestry	\$203,786		\$203,786	\$63,205	31%	\$140,581
Surface Treatment Program						
Surface Treatment Program	\$3,065,836		\$3,065,836	\$1,475,675	48%	\$1,590,161
Total Surface Treatment Program	\$3,065,836		\$3,065,836	\$1,475,675	48%	\$1,590,161
Total Operations	\$9,689,177	\$1,420,374	\$11,109,551	\$2,469,673	22%	\$8,639,878
Total Community Services	\$153,292,621	\$2,692,963	\$155,985,584	\$69,277,977	44%	\$86,707,607
Total Active	\$153,292,621	\$2,692,963	\$155,985,584	\$69,277,977	44%	\$86,707,607
Completed Pending Warranty						
Community Services						
Parks Redevelopment						
Coulson Park Redevelopment	\$352,110	(\$15,652)	\$336,458	\$326,799	97%	\$9,659
Coxe Park Redevelopment	\$509,332	(\$43,002)	\$466,330	\$444,087	95%	\$22,243
Beaty Neighbourhood Park Redevelopment	\$413,803	(\$133,193)	\$280,610	\$275,666	98%	\$4,944
Sam Sherratt Trail Redevelopment	\$56,045	\$83,048	\$139,093	\$137,862	99%	\$1,231
Total Parks Redevelopment	\$1,331,290	(\$108,799)	\$1,222,491	\$1,184,414	97%	\$38,077
Total Community Services	\$1,331,290	(\$108,799)	\$1,222,491	\$1,184,414	97%	\$38,077
Total Completed Pending Warranty	\$1,331,290	(\$108,799)	\$1,222,491	\$1,184,414	97%	\$38,077
Total CM Community Services	\$154,623,911	\$2,584,164	\$157,208,075	\$70,462,391	45%	\$86,745,684
Total Community Services	\$154,623,911	\$2,584,164	\$157,208,075	\$70,462,391	45%	\$86,745,684

TOWN OF MILTON
CAPITAL FINANCIAL STATEMENT
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Development Services

	APPROVED BUDGET	BUDGET ADJUSTMENTS	REVISED BUDGET	LTD ACTUALS	% SPENT	VARIANCE LTD
DVDevelopment Services						
Active						
Development Services Administration						
Development Services Administration						
Transportation Master Plan	\$272,064	\$10,000	\$282,064	\$3,278	1%	\$278,786
Development Eng & Parks Standards Manual	\$63,036	\$15,000	\$78,036	\$55,223	71%	\$22,813
Train Whistle Cessation Assessment		\$35,000	\$35,000	\$1,050	3%	\$33,950
Guiderail Inventory, Condition and Needs Assessment	\$104,288		\$104,288			\$104,288
Retaining Wall Inventory and Condition Assessment	\$69,525		\$69,525			\$69,525
Road Needs Study/Asset Management Plan for Roads	\$208,575	(\$33,424)	\$175,151	\$565		\$174,586
Bridge Needs Study	\$83,430	(\$9,873)	\$73,557	\$502	1%	\$73,055
Total Development Services Administration	\$800,918	\$16,703	\$817,621	\$60,618	7%	\$757,003
Total Development Services Administration	\$800,918	\$16,703	\$817,621	\$60,618	7%	\$757,003
Infrastructure Management						
Urban Roads Redevelopment						
Bronte Street (Main St to Steeles Ave)	\$33,434,927	\$2,435,682	\$35,870,609	\$26,266,565	73%	\$9,604,044
Nipissing Road Redevelopment	\$4,238,589	\$72,991	\$4,311,580	\$260,213	6%	\$4,051,367
Bronte Street (Heslop to S. of Main)	\$2,560,779	(\$101,345)	\$2,459,434	\$1,814,166	74%	\$645,268
Jasper Street Reconstruction	\$624,546	\$36,312	\$660,858	\$123,419	19%	\$537,439
Asphalt Overlay Program	\$29,426,877	(\$608,654)	\$28,818,223	\$18,619,657	65%	\$10,198,566
High Point Drive (Hwy 25 to Parkhill Dr)	\$3,336,990	\$33,898	\$3,370,888	\$119,944	4%	\$3,250,944
Main St (Drew Centre to Thompson Rd)	\$1,116,910	\$140,650	\$1,257,560	\$39,744	3%	\$1,217,816
Total Urban Roads Redevelopment	\$74,739,618	\$2,009,534	\$76,749,152	\$47,243,708	62%	\$29,505,444
Urban Roads Growth						
Main St (Scott Blvd (incl. CNR Crossing) to Bronte St)	\$7,587,563	\$28,207	\$7,615,770	\$7,421,923	97%	\$193,847
Main St (JSP to 5th Line)/5th Line (Hwy 401 to Main St)	\$23,501,907	\$3,388,438	\$26,890,345	\$22,904,403	85%	\$3,985,942
Main Street (Fifth Line to Sixth Line)	\$591,282		\$591,282			\$591,282
Thompson Road (Britannia to Louis St Laurent)	\$12,110,740	\$411,969	\$12,522,709	\$11,838,866	95%	\$683,843
Thompson Road (Louis St Laurent to Derry Rd)	\$526,967		\$526,967	\$816		\$526,151
5th Line (Hwy 401 to Derry Road)	\$41,483,803	(\$1,475,376)	\$40,008,427	\$10,327,219	26%	\$29,681,208
5th Line (Derry Road to Britannia Road)	\$20,639,542		\$20,639,542	\$757,112	4%	\$19,882,430
Louis St Laurent (Yates to 4th Line) formerly to Thompson Rd	\$14,208,877	(\$3,704,346)	\$10,504,531	\$10,859,170	103%	(\$354,639)
Louis St Laurent (James Snow Parkway to Fifth Line)		\$9,242,240	\$9,242,240	\$5,949,860	64%	\$3,292,380
Peru Road (Bridge Removal and Cul De Sac)	\$877,293		\$877,293	\$116,260	13%	\$761,033
Boulevard Works	\$895,369		\$895,369	\$22,739	3%	\$872,630
Total Urban Roads Growth	\$122,423,343	\$7,891,132	\$130,314,475	\$70,198,368	54%	\$60,116,107
Rural Roads Redevelopment						
Campbell Ave (Glenda Jane Dr./Canyon Rd-Campbellville Rd.)	\$1,337,601	\$702,865	\$2,040,466	\$1,832,760	90%	\$207,706
Expanded Asphalt Program	\$8,138,073	(\$218,714)	\$7,919,359	\$2,104,637	27%	\$5,814,722
Appleby Line	\$2,716,430	\$1,985,346	\$4,701,776	\$651,824	14%	\$4,049,952
Milborough Line Rehabilitation	\$116,820		\$116,820	\$502		\$116,318
Burnhamthorpe Rd Rehabilitation	\$179,739		\$179,739	\$1,255	1%	\$178,484
Campbellville Road - Guiderail Replacement	\$778,242		\$778,242	\$879		\$777,363
Total Rural Roads Redevelopment	\$13,266,905	\$2,469,498	\$15,736,403	\$4,591,857	29%	\$11,144,546

TOWN OF MILTON
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Development Services

	APPROVED BUDGET	BUDGET ADJUSTMENTS	REVISED BUDGET	LTD ACTUALS	% SPENT	VARIANCE LTD
Active Transportation - Redevelopment						
James Snow Parkway Multi-Use Path Replacement	\$68,598		\$68,598			\$68,598
Total Active Transportation - Redevelopment	\$68,598		\$68,598			\$68,598
Active Transportation - Growth						
Boyne Limestone Trails	\$697,043	\$21,225	\$718,268	\$277,699	39%	\$440,569
Boyne Pedestrian Railway Crossing	\$6,228,061	\$246,625	\$6,474,686	\$586,765	9%	\$5,887,921
Boyne Multiuse Asphalt Trails	\$467,033	\$40,668	\$507,701	\$589,445	116%	(\$81,744)
Boyne Pedestrian Bridge - Minor Crossing	\$39,162		\$39,162			\$39,162
Total Active Transportation - Growth	\$7,431,299	\$308,518	\$7,739,817	\$1,453,908	19%	\$6,285,909
Bridges/Culverts Redevelopment						
Bridge/Culvert Rehabilitation Needs	\$1,073,926	(\$42,733)	\$1,031,193	\$61,679	6%	\$969,514
Second Line Nassagaweya Bridge (Structure No. 63)	\$545,131	\$33,150	\$578,281	\$465,988	81%	\$112,293
Kelso Road Bridge (Structure 74)	\$150,538	\$17,339	\$167,877	\$62,961	38%	\$104,916
25 SR Bridge - 0.1 km West of Guelph Line (Structure No. 62)	\$124,803		\$124,803	\$3,635	3%	\$121,168
Fourth Line Nassagaweya Bridge Replacement (Structure 112)	\$240,908		\$240,908			\$240,908
Total Bridges/Culverts Redevelopment	\$2,135,306	\$7,756	\$2,143,062	\$594,263	28%	\$1,548,799
Storm Water Management Rehabilitation						
SWM Quality Master Plan	\$602,550		\$602,550			\$602,550
Stormwater Pond Maintenance	\$1,717,654	\$579,607	\$2,297,261	\$1,571,643	68%	\$725,618
Mill Pond Rehabilitation	\$3,454,047		\$3,454,047	\$95,396	3%	\$3,358,651
Storm Sewer Network Study	\$205,849	\$33,449	\$239,298	\$183,127	77%	\$56,171
Storm Sewer Network Program	\$4,933,530	(\$71,110)	\$4,862,420	\$95,600	2%	\$4,766,820
Total Storm Water Management Rehabilitation	\$10,913,630	\$541,946	\$11,455,576	\$1,945,767	17%	\$9,509,809
Traffic						
Traffic Infrastructure	\$155,339		\$155,339	\$4,265	3%	\$151,074
Traffic Services Safety Review	\$250,429	\$1,596	\$252,025	\$61,775	25%	\$190,250
Pedestrian Crossover (PXO) Program	\$211,705		\$211,705	\$45,532	22%	\$166,173
Pedestrian Crossover Decision Warrant System		\$50,880	\$50,880			\$50,880
New Traffic Signals	\$1,086,185	\$26,490	\$1,112,675	\$42,946	4%	\$1,069,729
Preemption Traffic Control System	\$245,332		\$245,332	\$51,230	21%	\$194,102
Signal Interconnect Program	\$258,880		\$258,880	\$138,023	53%	\$120,857
Transport Canada Rail Regulations	\$537,718		\$537,718	\$282,114	52%	\$255,604
Preemption Traffic Control System	\$83,572		\$83,572	\$2,434	3%	\$81,138
Traffic Calming Study - Bronte/Main St		\$35,000	\$35,000			\$35,000
Traffic Calming	\$85,068	\$110,000	\$195,068			\$195,068
Intersection Pedestrian Signal (LSL at Diefenbaker St/Hamman W)	\$177,037		\$177,037			\$177,037
Total Traffic	\$3,091,265	\$223,966	\$3,315,231	\$628,318	19%	\$2,686,913
Streetlighting						
Street Light Inventory and Condition Assessment	\$451,720		\$451,720			\$451,720
Street Lighting	\$200,329		\$200,329	\$3,815	2%	\$196,514
Street Light / Pole / Underground Power Renewal	\$131,487		\$131,487	\$1,872	1%	\$129,615
Street Light LED Replacement	\$5,133,677	(\$2,147,673)	\$2,986,004	\$2,870,560	96%	\$115,444
Total Streetlighting	\$5,917,213	(\$2,147,673)	\$3,769,540	\$2,876,247	76%	\$893,293
Parking						

TOWN OF MILTON
CAPITAL FINANCIAL STATEMENT
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Development Services

	APPROVED BUDGET	BUDGET ADJUSTMENTS	REVISED BUDGET	LTD ACTUALS	% SPENT	VARIANCE LTD
Downtown Parking Study	\$80,000	(\$4,101)	\$75,899	\$61,399	81%	\$14,500
Total Parking	\$80,000	(\$4,101)	\$75,899	\$61,399	81%	\$14,500
Total Infrastructure Management	\$240,067,177	\$11,300,575	\$251,367,752	\$129,593,833	52%	\$121,773,919
Development Engineering						
Storm Water Management Growth						
SWM Boyne	\$502,507	\$14,052	\$516,559	\$170,189	33%	\$346,370
SWM Derry Green (BP2)	\$343,448	\$5,206	\$348,654	\$113,539	33%	\$235,115
SWM Sherwood	\$328,364		\$328,364	\$15,876	5%	\$312,488
SWM Milton Education Village	\$255,853		\$255,853	\$7,724	3%	\$248,129
SWM North Porta	\$133,900		\$133,900	\$1,667	1%	\$132,233
Total Storm Water Management Growth	\$1,564,072	\$19,258	\$1,583,330	\$308,995	20%	\$1,274,335
Total Development Engineering	\$1,564,072	\$19,258	\$1,583,330	\$308,995	20%	\$1,274,335
Planning and Development						
Planning						
Official Plan Review	\$448,081	\$366,880	\$814,961	\$622,516	76%	\$192,445
Urban Design Guidelines	\$225,053		\$225,053	\$73,668	33%	\$151,385
Milton Heights OMB	\$203,500	\$1,591,902	\$1,795,402	\$1,759,863	98%	\$35,539
MEV Secondary Planning/Site Specific Zoning	\$550,417	\$856,380	\$1,406,797	\$1,298,285	92%	\$108,512
Proposed CN Intermodal Facility	\$253,500	\$410,000	\$663,500	\$214,633	32%	\$448,867
Urban Residential Secondary Plan Phase 4	\$1,442,652	\$1,877,303	\$3,319,955	\$2,619,297	79%	\$700,658
Sustainable Halton Subwatershed Study	\$2,230,000	\$258,209	\$2,488,209	\$2,268,198	91%	\$220,011
Sustainable Halton Land Base Analysis	\$242,888	\$399,662	\$642,550	\$322,585	50%	\$319,965
Britannia E/W - Secondary Plan	\$2,389,887	\$865,568	\$3,255,455	\$1,618,105	50%	\$1,637,350
Community Improvement Plan for CBD	\$107,711		\$107,711	\$3,170	3%	\$104,541
Zoning By-Law Review	\$295,460		\$295,460	\$9,378	3%	\$286,082
Building Public Portal Implementation		\$1,000,000	\$1,000,000	\$129,929	13%	\$870,071
Trafalgar Secondary Plan Application		\$450,000	\$450,000			\$450,000
Res/Non-Res Take Up/Land Needs Study	\$250,192		\$250,192	\$7,001	3%	\$243,191
Total Planning	\$8,639,341	\$8,075,904	\$16,715,245	\$10,946,627	65%	\$5,768,618
Total Planning and Development	\$8,639,341	\$8,075,904	\$16,715,245	\$10,946,627	65%	\$5,768,618
Total Active	\$251,071,508	\$19,412,440	\$270,483,948	\$140,910,074	52%	\$129,573,874
Completed Pending Warranty						
Infrastructure Management						
Urban Roads Redevelopment						
Wheelabrator Way - Including Culvert Replacement	\$1,698,327	\$1,057,773	\$2,756,100	\$2,690,817	98%	\$65,283
Victoria Street (Bronte to James St)	\$830,947	(\$453,195)	\$377,752	\$309,972	82%	\$67,780
Elizabeth Street (Victoria St to Main St)	\$1,340,152	(\$1,055,759)	\$284,393	\$216,060	76%	\$68,333
Total Urban Roads Redevelopment	\$3,869,426	(\$451,181)	\$3,418,245	\$3,216,849	94%	\$201,396
Urban Roads Growth						
Main St (Scott Blvd (incl. CNR Crossing) to Bronte St)	\$3,052,500	\$3,743,586	\$6,796,086	\$6,626,635	98%	\$169,451
Louis St Laurent (4th Line to James Snow Parkway)	\$5,494,082	(\$3,457,712)	\$2,036,370	\$1,875,994	92%	\$160,376
Total Urban Roads Growth	\$8,546,582	\$285,874	\$8,832,456	\$8,502,629	96%	\$329,827
Rural Roads Redevelopment						
Expanded Asphalt Program	\$4,292,662	(\$1,338,650)	\$2,954,012	\$2,773,844	94%	\$180,168

TOWN OF MILTON
CAPITAL FINANCIAL STATEMENT
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Development Services

	APPROVED BUDGET	BUDGET ADJUSTMENTS	REVISED BUDGET	LTD ACTUALS	% SPENT	VARIANCE LTD
Total Rural Roads Redevelopment	\$4,292,662	(\$1,338,650)	\$2,954,012	\$2,773,844	94%	\$180,168
Bridges/Culverts Redevelopment						
Bridge/Culvert Rehabilitation Needs	\$1,051,498	(\$102,031)	\$949,467	\$868,101	91%	\$81,366
Sixth Line Nassagaweya Culverts (Structures 113 and 118)	\$1,319,404	\$283,182	\$1,602,586	\$1,581,542	99%	\$21,044
Total Bridges/Culverts Redevelopment	\$2,370,902	\$181,151	\$2,552,053	\$2,449,643	96%	\$102,410
Total Infrastructure Management	\$19,079,572	(\$1,322,806)	\$17,756,766	\$16,942,966	95%	\$813,800
Total Completed Pending Warranty	\$19,079,572	(\$1,322,806)	\$17,756,766	\$16,942,966	95%	\$813,800
Total DV Development Services	\$270,151,080	\$18,089,634	\$288,240,714	\$157,853,039	55%	\$130,387,675
Total Development Services	\$270,151,080	\$18,089,634	\$288,240,714	\$157,853,039	55%	\$130,387,675

TOWN OF MILTON
CAPITAL FINANCIAL STATEMENT
March 2023

Library

	APPROVED BUDGET	BUDGET ADJUSTMENTS	REVISED BUDGET	LTD ACTUALS	% SPENT	VARIANCE LTD
LBLibrary						
Active						
Library						
Library						
Automation Replacement	\$400,604		\$400,604	\$111,841	28%	\$288,763
Collection - Replacement	\$918,368		\$918,368	\$328,332	36%	\$590,036
New Branch Equipment	\$60,660	\$251,328	\$311,988	\$286,269	92%	\$25,719
Collection - New	\$1,881,805		\$1,881,805	\$705,002	37%	\$1,176,803
Furniture Replacement	\$21,432		\$21,432	\$624	3%	\$20,808
Shelving - New	\$116,942	\$192,582	\$309,524	\$287,371	93%	\$22,153
Library Service Delivery Strategy Implementation	\$840,377		\$840,377	\$24,477	3%	\$815,900
E-Services Implementation		\$132,560	\$132,560	\$137,398	104%	(\$4,838)
Total Library	\$4,240,188	\$576,470	\$4,816,658	\$1,881,314	39%	\$2,935,344
Total Library	\$4,240,188	\$576,470	\$4,816,658	\$1,881,314	39%	\$2,935,344
Total Active	\$4,240,188	\$576,470	\$4,816,658	\$1,881,314	39%	\$2,935,344
Total LB Library	\$4,240,188	\$576,470	\$4,816,658	\$1,881,314	39%	\$2,935,344
Total Library	\$4,240,188	\$576,470	\$4,816,658	\$1,881,314	39%	\$2,935,344

**TOWN OF MILTON - SUMMARY
OPERATING FINANCIAL STATEMENT
March 2023**

	2022 YTD ACTUAL	2023 YTD ACTUAL	ANNUAL BUDGET	FORECAST CHANGES	FORECAST BUDGET	VARIANCE	PERCENT of BUDGET
MAYOR AND COUNCIL	209,971	246,204	643,301		643,301	(397,097)	38%
EXECUTIVE SERVICES	255,928	395,141	1,558,658		1,558,658	(1,163,517)	25%
CORPORATE SERVICES	2,633,600	5,210,419	12,782,738		12,782,738	(7,572,319)	41%
GENERAL GOVERNMENT	(35,716,205)	(39,167,008)	(64,469,399)		(64,469,399)	25,302,391	61%
COMMUNITY SERVICES	8,653,938	7,902,464	47,145,210		47,145,210	(39,242,746)	17%
DEVELOPMENT SERVICES	(3,037,215)	577,985	2,339,493		2,339,493	(1,761,508)	25%
LIBRARY	(1,582,798)	(1,664,967)				(1,664,967)	
HOSPITAL EXPANSION	1,537,031	1,562,475				1,562,475	
BIA	(73,756)	(99,135)				(99,135)	
Total TOWN OF MILTON	(27,119,506)	(25,036,422)				(25,036,422)	

Note: Figures include rounding and may result in minor variances to the departmental financial statements.

TOWN OF MILTON
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MAYOR AND COUNCIL

	2022 YTD ACTUAL	2023 YTD ACTUAL	ANNUAL BUDGET	FORECAST CHANGES	FORECAST BUDGET	VARIANCE	PERCENT of BUDGET
MAYOR AND COUNCIL							
MAYOR AND COUNCIL							
EXPENDITURES							
Salaries and Benefits	171,922	210,877	564,329		564,329	353,452	37%
Administrative	37,148	34,302	60,745		60,745	26,443	56%
Financial			5,000		5,000	5,000	
Purchased Goods	300	209	770		770	561	27%
Purchased Services	2,832	817	30,426		30,426	29,609	3%
Total EXPENDITURES	212,202	246,205	661,270		661,270	415,065	37%
REVENUE							
Financing Revenue			(5,000)		(5,000)	(5,000)	
Recoveries and Donations	(2,230)		(12,970)		(12,970)	(12,970)	
Total REVENUE	(2,230)		(17,970)		(17,970)	(17,970)	
Total MAYOR AND COUNCIL	209,972	246,205	643,300		643,300	397,095	38%
Total MAYOR AND COUNCIL	209,972	246,205	643,300		643,300	397,095	38%
Total MAYOR AND COUNCIL	209,972	246,205	643,300		643,300	397,095	38%

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EXECUTIVE SERVICES

	2022 YTD ACTUAL	2023 YTD ACTUAL	ANNUAL BUDGET	FORECAST CHANGES	FORECAST BUDGET	VARIANCE	PERCENT of BUDGET
EXECUTIVE SERVICES							
OFFICE OF THE CAO							
EXPENDITURES							
Salaries and Benefits	100,188	150,211	587,971		587,971	437,760	26%
Administrative	3,256	4,501	20,056		20,056	15,555	22%
Purchased Goods	5,837	5,792	5,507		5,507	(285)	105%
Purchased Services	1,161	3,711	49,528		49,528	45,817	7%
Total EXPENDITURES	110,442	164,215	663,062		663,062	498,847	25%
REVENUE							
Financing Revenue			(16,429)		(16,429)	(16,429)	
User Fees and Service Charges	(183)	(249)	(3,000)		(3,000)	(2,751)	8%
Total REVENUE	(183)	(249)	(19,429)		(19,429)	(19,180)	1%
Total OFFICE OF THE CAO	110,259	163,966	643,633		643,633	479,667	25%
STRATEGIC INITIATIVES AND ECONOMIC DEVELOPMENT							
EXPENDITURES							
Salaries and Benefits	145,201	226,305	891,314		891,314	665,009	25%
Administrative	858	1,807	23,537		23,537	21,730	8%
Financial		57	1,858		1,858	1,801	3%
Transfers to Own Funds	2,110	3,082	24,750		24,750	21,668	12%
Purchased Goods	11	123	8,336		8,336	8,213	1%
Purchased Services	10,977	9,831	190,028		190,028	180,197	5%
Reallocated Expenses			2,454		2,454	2,454	
Total EXPENDITURES	159,157	241,205	1,142,277		1,142,277	901,072	21%
REVENUE							
Financing Revenue		(18,675)	(85,108)		(85,108)	(66,433)	22%
Grants	(8,700)	25,000	(45,344)		(45,344)	(70,344)	(55%)
User Fees and Service Charges	(4,789)	(16,355)	(96,799)		(96,799)	(80,444)	17%
Total REVENUE	(13,489)	(10,030)	(227,251)		(227,251)	(217,221)	4%
Total STRATEGIC INITIATIVES AND ECONOMIC DEVELOPMENT	145,668	231,175	915,026		915,026	683,851	25%
Total EXECUTIVE SERVICES	255,927	395,141	1,558,659		1,558,659	1,163,518	25%
Total EXECUTIVE SERVICES	255,927	395,141	1,558,659		1,558,659	1,163,518	25%

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CORPORATE SERVICES

	2022 YTD ACTUAL	2023 YTD ACTUAL	ANNUAL BUDGET	FORECAST CHANGES	FORECAST BUDGET	VARIANCE	PERCENT of BUDGET
CORPORATE SERVICES							
FINANCE							
EXPENDITURES							
Salaries and Benefits	984,239	1,264,281	5,484,136		5,484,136	4,219,855	23%
Administrative	7,464	10,571	86,800		86,800	76,229	12%
Financial	1,997	727	5,406		5,406	4,679	13%
Purchased Goods	10,541	9,322	41,832		41,832	32,510	22%
Purchased Services	59,081	41,428	323,702		323,702	282,274	13%
Total EXPENDITURES	1,063,322	1,326,329	5,941,876		5,941,876	4,615,547	22%
REVENUE							
Financing Revenue	(244)		(2,726,344)		(2,726,344)	(2,726,344)	
Recoveries and Donations		306				(306)	
User Fees and Service Charges	(257,376)	(378,792)	(1,079,430)		(1,079,430)	(700,638)	35%
Reallocated Revenue			(333,466)		(333,466)	(333,466)	
Total REVENUE	(257,620)	(378,486)	(4,139,240)		(4,139,240)	(3,760,754)	9%
Total FINANCE	805,702	947,843	1,802,636		1,802,636	854,793	53%
INFORMATION TECHNOLOGY							
EXPENDITURES							
Salaries and Benefits	545,059	824,933	3,509,441		3,509,441	2,684,508	24%
Administrative	(592)	2,243	33,325		33,325	31,082	7%
Purchased Goods	254,586	1,563,044	2,456,460		2,456,460	893,416	64%
Purchased Services	302,762	535,677	1,490,022		1,490,022	954,345	36%
Total EXPENDITURES	1,101,815	2,925,897	7,489,248		7,489,248	4,563,351	39%
REVENUE							
Financing Revenue	(88,526)	(121,536)	(726,480)		(726,480)	(604,944)	17%
User Fees and Service Charges		(31)	(100)		(100)	(69)	31%
Reallocated Revenue			(126,740)		(126,740)	(126,740)	
Total REVENUE	(88,526)	(121,567)	(853,320)		(853,320)	(731,753)	14%
Total INFORMATION TECHNOLOGY	1,013,289	2,804,330	6,635,928		6,635,928	3,831,598	42%
HUMAN RESOURCES							
EXPENDITURES							
Salaries and Benefits	197,506	370,104	1,427,810		1,427,810	1,057,706	26%
Administrative	20,116	25,579	214,428		214,428	188,849	12%
Purchased Goods	6,465	393	5,857		5,857	5,464	7%
Purchased Services	10,194	37,263	173,428		173,428	136,165	21%
Total EXPENDITURES	234,281	433,339	1,821,523		1,821,523	1,388,184	24%
REVENUE							
Financing Revenue			(356,721)		(356,721)	(356,721)	

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CORPORATE SERVICES

	2022 YTD ACTUAL	2023 YTD ACTUAL	ANNUAL BUDGET	FORECAST CHANGES	FORECAST BUDGET	VARIANCE	PERCENT of BUDGET
Reallocated Revenue	(30,946)	(40,110)	(171,194)		(171,194)	(131,084)	23%
Total REVENUE	(30,946)	(40,110)	(527,915)		(527,915)	(487,805)	8%
Total HUMAN RESOURCES	203,335	393,229	1,293,608		1,293,608	900,379	30%
LEGISLATIVE & LEGAL SERVICES							
EXPENDITURES							
Salaries and Benefits	588,304	763,350	3,440,325		3,440,325	2,676,975	22%
Administrative	12,772	13,965	74,169		74,169	60,204	19%
Financial	2,601	4,338	35,000		35,000	30,662	12%
Transfers to Own Funds			225,000		225,000	225,000	
Purchased Goods	2,204	2,707	27,999		27,999	25,292	10%
Purchased Services	128,561	141,440	861,406		861,406	719,966	16%
Reallocated Expenses	26,312	48,875	111,467		111,467	62,592	44%
Total EXPENDITURES	760,754	974,675	4,775,366		4,775,366	3,800,691	20%
REVENUE							
Financing Revenue			(292,909)		(292,909)	(292,909)	
Recoveries and Donations	(66,711)	(3,816)	(21,500)		(21,500)	(17,684)	18%
User Fees and Service Charges	(274,387)	(168,221)	(2,392,051)		(2,392,051)	(2,223,830)	7%
Total REVENUE	(341,098)	(172,037)	(2,706,460)		(2,706,460)	(2,534,423)	6%
Total LEGISLATIVE & LEGAL SERVICES	419,656	802,638	2,068,906		2,068,906	1,266,268	39%
STRATEGIC COMMUNICATIONS							
EXPENDITURES							
Salaries and Benefits	183,933	237,330	1,032,403		1,032,403	795,073	23%
Administrative	1,899	10,646	22,984		22,984	12,338	46%
Purchased Goods	165	465	8,300		8,300	7,835	6%
Purchased Services	5,621	13,939	119,977		119,977	106,038	12%
Total EXPENDITURES	191,618	262,380	1,183,664		1,183,664	921,284	22%
REVENUE							
Financing Revenue			(202,003)		(202,003)	(202,003)	
Total REVENUE			(202,003)		(202,003)	(202,003)	
Total STRATEGIC COMMUNICATIONS	191,618	262,380	981,661		981,661	719,281	27%
Total CORPORATE SERVICES	2,633,600	5,210,420	12,782,739		12,782,739	7,572,319	41%
Total CORPORATE SERVICES	2,633,600	5,210,420	12,782,739		12,782,739	7,572,319	41%

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GENERAL GOVERNMENT

	2022 YTD ACTUAL	2023 YTD ACTUAL	ANNUAL BUDGET	FORECAST CHANGES	FORECAST BUDGET	VARIANCE	PERCENT of BUDGET
GENERAL GOVERNMENT							
GENERAL GOVERNMENT							
EXPENDITURES							
Salaries and Benefits	3,838	200				(200)	
Administrative	11,029	6,967	120,000		120,000	113,033	6%
Financial	748,943	496,675	5,328,957		5,328,957	4,832,282	9%
Transfers to Own Funds	1,541,066	2,158,280	44,817,917		44,817,917	42,659,637	5%
Purchased Services	12,811	15,886	88,865		88,865	72,979	18%
Total EXPENDITURES	2,317,687	2,678,008	50,355,739		50,355,739	47,677,731	5%
REVENUE							
External Revenue Transferred to Rese	(1,670,468)	(2,449,769)	(16,130,156)		(16,130,156)	(13,680,387)	15%
Financing Revenue	(284,800)	(516,163)	(6,139,400)		(6,139,400)	(5,623,237)	8%
Taxation	(35,486,541)	(38,246,911)	(85,427,006)		(85,427,006)	(47,180,095)	45%
Payments In Lieu			(1,028,464)		(1,028,464)	(1,028,464)	
Recoveries and Donations	681	(25)				25	
User Fees and Service Charges	(530,872)	(550,663)	(3,749,476)		(3,749,476)	(3,198,813)	15%
Reallocated Revenue	(61,891)	(81,485)	(2,350,636)		(2,350,636)	(2,269,151)	3%
Total REVENUE	(38,033,891)	(41,845,016)	(114,825,138)		(114,825,138)	(72,980,122)	36%
Total GENERAL GOVERNMENT	(35,716,204)	(39,167,008)	(64,469,399)		(64,469,399)	(25,302,391)	61%
Total GENERAL GOVERNMENT	(35,716,204)	(39,167,008)	(64,469,399)		(64,469,399)	(25,302,391)	61%
Total GENERAL GOVERNMENT	(35,716,204)	(39,167,008)	(64,469,399)		(64,469,399)	(25,302,391)	61%

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COMMUNITY SERVICES

	2022 YTD ACTUAL	2023 YTD ACTUAL	ANNUAL BUDGET	FORECAST CHANGES	FORECAST BUDGET	VARIANCE	PERCENT of BUDGET
COMMUNITY SERVICES							
RECREATION AND CULTURE FACILITIES							
EXPENDITURES							
Salaries and Benefits	1,107,467	1,430,060	6,291,765		6,291,765	4,861,705	23%
Administrative	427	2,514	40,021		40,021	37,507	6%
Financial	13,062	20,186	170,497		170,497	150,311	12%
Transfers to Own Funds			2,071,849		2,071,849	2,071,849	
Purchased Goods	35,403	104,200	856,987		856,987	752,787	12%
Purchased Services	507,919	636,852	6,245,587		6,245,587	5,608,735	10%
Reallocated Expenses	3,417	6,355	179,466		179,466	173,111	4%
Total EXPENDITURES	1,667,695	2,200,167	15,856,172		15,856,172	13,656,005	14%
REVENUE							
Financing Revenue	(82,014)	(110,095)	(395,117)		(395,117)	(285,022)	28%
Grants	(105,675)	(81,340)	(989,811)		(989,811)	(908,471)	8%
Recoveries and Donations	(962)	(1,118)	(75,947)		(75,947)	(74,829)	1%
User Fees and Service Charges	(1,278,614)	(2,000,714)	(7,720,261)		(7,720,261)	(5,719,547)	26%
Reallocated Revenue			(424,355)		(424,355)	(424,355)	
Total REVENUE	(1,467,265)	(2,193,267)	(9,605,491)		(9,605,491)	(7,412,224)	23%
Total RECREATION AND CULTURE F.	200,430	6,900	6,250,681		6,250,681	6,243,781	
ADMINISTRATION AND CIVIC FACILITIES							
EXPENDITURES							
Salaries and Benefits	597,528	821,301	3,850,360		3,850,360	3,029,059	21%
Administrative	11,816	11,001	50,838		50,838	39,837	22%
Financial	13,506	15,990	59,893		59,893	43,903	27%
Transfers to Own Funds	110,630	137,777	460,049		460,049	322,272	30%
Purchased Goods	7,295	10,697	89,685		89,685	78,988	12%
Purchased Services	217,116	235,043	1,647,204		1,647,204	1,412,161	14%
Reallocated Expenses	4,476	12,968	94,193		94,193	81,225	14%
Total EXPENDITURES	962,367	1,244,777	6,252,222		6,252,222	5,007,445	20%
REVENUE							
Financing Revenue	(324,276)	(343,899)	(1,647,141)		(1,647,141)	(1,303,242)	21%
Recoveries and Donations	(6,399)	(3,728)	(17,138)		(17,138)	(13,410)	22%
User Fees and Service Charges	(61,899)	(87,127)	(336,846)		(336,846)	(249,719)	26%
Total REVENUE	(392,574)	(434,754)	(2,001,125)		(2,001,125)	(1,566,371)	22%
Total ADMINISTRATION AND CIVIC F.	569,793	810,023	4,251,097		4,251,097	3,441,074	19%
PROGRAMS							
EXPENDITURES							
Salaries and Benefits	470,504	879,298	5,268,377		5,268,377	4,389,079	17%

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COMMUNITY SERVICES

	2022 YTD ACTUAL	2023 YTD ACTUAL	ANNUAL BUDGET	FORECAST CHANGES	FORECAST BUDGET	VARIANCE	PERCENT of BUDGET
Administrative	2,165	3,319	62,158		62,158	58,839	5%
Financial	11,856	29,158	584,955		584,955	555,797	5%
Transfers to Own Funds			23,350		23,350	23,350	
Purchased Goods	16,107	22,092	260,172		260,172	238,080	8%
Purchased Services	21,095	112,289	858,082		858,082	745,793	13%
Reallocated Expenses			83,161		83,161	83,161	
Total EXPENDITURES	521,727	1,046,156	7,140,255		7,140,255	6,094,099	15%
REVENUE							
Financing Revenue			(656,244)		(656,244)	(656,244)	
Grants	(9,773)	(22,192)	(68,421)		(68,421)	(46,229)	32%
Recoveries and Donations	(5,165)	(7,517)	(403,005)		(403,005)	(395,488)	2%
User Fees and Service Charges	(392,861)	(1,114,886)	(5,851,192)		(5,851,192)	(4,736,306)	19%
Reallocated Revenue			(6,500)		(6,500)	(6,500)	
Total REVENUE	(407,799)	(1,144,595)	(6,985,362)		(6,985,362)	(5,840,767)	16%
Total PROGRAMS	113,928	(98,439)	154,893		154,893	253,332	(64%)
OPERATIONS							
EXPENDITURES							
Salaries and Benefits	1,783,090	1,721,820	7,514,473		7,514,473	5,792,653	23%
Administrative	531	4,213	57,161		57,161	52,948	7%
Transfers to Own Funds			1,986,091		1,986,091	1,986,091	
Purchased Goods	931,682	357,233	1,878,929		1,878,929	1,521,696	19%
Purchased Services	1,877,282	1,347,024	7,964,707		7,964,707	6,617,683	17%
Fleet Expenses	295,345	403,088	1,326,890		1,326,890	923,802	30%
Reallocated Expenses	1,428,773	355,665	4,116,673		4,116,673	3,761,008	9%
Total EXPENDITURES	6,316,703	4,189,043	24,844,924		24,844,924	20,655,881	17%
REVENUE							
Financing Revenue			(279,764)		(279,764)	(279,764)	
Recoveries and Donations		(297,263)	(3,673,817)		(3,673,817)	(3,376,554)	8%
User Fees and Service Charges	(70,240)	(176,952)	(1,220,899)		(1,220,899)	(1,043,947)	14%
Reallocated Revenue	(1,545,585)	(503,424)	(4,563,839)		(4,563,839)	(4,060,415)	11%
Total REVENUE	(1,615,825)	(977,639)	(9,738,319)		(9,738,319)	(8,760,680)	10%
Total OPERATIONS	4,700,878	3,211,404	15,106,605		15,106,605	11,895,201	21%
TRANSIT							
EXPENDITURES							
Salaries and Benefits	60,227	107,143	446,095		446,095	338,952	24%
Administrative	80	8,249	18,531		18,531	10,282	45%
Financial			300		300	300	
Transfers to Own Funds			1,767,390		1,767,390	1,767,390	

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COMMUNITY SERVICES

	2022 YTD ACTUAL	2023 YTD ACTUAL	ANNUAL BUDGET	FORECAST CHANGES	FORECAST BUDGET	VARIANCE	PERCENT of BUDGET
Purchased Goods	494		13,778		13,778	13,778	
Purchased Services	739,272	953,689	5,822,654		5,822,654	4,868,965	16%
Fleet Expenses	213,830	285,640	2,149,883		2,149,883	1,864,243	13%
Reallocated Expenses	77,840	79,043	66,826		66,826	(12,217)	118%
Total EXPENDITURES	1,091,743	1,433,764	10,285,457		10,285,457	8,851,693	14%
REVENUE							
Financing Revenue			(978,132)		(978,132)	(978,132)	
Recoveries and Donations	(7,334)	(135,214)	(784,496)		(784,496)	(649,282)	17%
User Fees and Service Charges	(245,892)	(243,881)	(1,160,188)		(1,160,188)	(916,307)	21%
Total REVENUE	(253,226)	(379,095)	(2,922,816)		(2,922,816)	(2,543,721)	13%
Total TRANSIT	838,517	1,054,669	7,362,641		7,362,641	6,307,972	14%
FIRE							
EXPENDITURES							
Salaries and Benefits	2,200,221	2,877,158	12,521,212		12,521,212	9,644,054	23%
Administrative	19,965	25,320	125,961		125,961	100,641	20%
Financial	730	938	3,000		3,000	2,062	31%
Transfers to Own Funds			1,106,306		1,106,306	1,106,306	
Purchased Goods	14,133	16,843	76,794		76,794	59,951	22%
Purchased Services	18,470	11,069	335,396		335,396	324,327	3%
Fleet Expenses	30,773	47,705	186,753		186,753	139,048	26%
Reallocated Expenses			453		453	453	
Total EXPENDITURES	2,284,292	2,979,033	14,355,875		14,355,875	11,376,842	21%
REVENUE							
Financing Revenue			(10,408)		(10,408)	(10,408)	
Grants	(4,900)	(18,068)	(2,500)		(2,500)	15,568	723%
Recoveries and Donations	(18,151)	(10,103)	(164,000)		(164,000)	(153,897)	6%
User Fees and Service Charges	(30,844)	(32,962)	(159,669)		(159,669)	(126,707)	21%
Total REVENUE	(53,895)	(61,133)	(336,577)		(336,577)	(275,444)	18%
Total FIRE	2,230,397	2,917,900	14,019,298		14,019,298	11,101,398	21%
Total COMMUNITY SERVICES	8,653,943	7,902,457	47,145,215		47,145,215	39,242,758	17%
Total COMMUNITY SERVICES	8,653,943	7,902,457	47,145,215		47,145,215	39,242,758	17%

TOWN OF MILTON
OPERATING FINANCIAL STATEMENT
March 2023

DEVELOPMENT SERVICES

	2022 YTD ACTUAL	2023 YTD ACTUAL	ANNUAL BUDGET	FORECAST CHANGES	FORECAST BUDGET	VARIANCE	PERCENT of BUDGET
DEVELOPMENT SERVICES							
PLANNING SERVICES							
EXPENDITURES							
Salaries and Benefits	370,425	524,335	2,446,846		2,446,846	1,922,511	21%
Administrative	6,545	10,404	50,509		50,509	40,105	21%
Purchased Services	27,658	6,093	56,934		56,934	50,841	11%
Total EXPENDITURES	404,628	540,832	2,554,289		2,554,289	2,013,457	21%
REVENUE							
Financing Revenue	(97,072)	(102,971)	(596,711)		(596,711)	(493,740)	17%
Recoveries and Donations	745	214	(54,200)		(54,200)	(54,414)	
User Fees and Service Charges	(307,082)	(190,002)	(2,853,534)		(2,853,534)	(2,663,532)	7%
Total REVENUE	(403,409)	(292,759)	(3,504,445)		(3,504,445)	(3,211,686)	8%
Total PLANNING SERVICES	1,219	248,073	(950,156)		(950,156)	(1,198,229)	(26%)
BUILDING SERVICES							
EXPENDITURES							
Salaries and Benefits	645,035	914,070	5,171,897		5,171,897	4,257,827	18%
Administrative	11,020	29,471	156,362		156,362	126,891	19%
Financial	(1)						
Transfers to Own Funds			3,989,862		3,989,862	3,989,862	
Purchased Goods	256	379	16,301		16,301	15,922	2%
Purchased Services	707	469	56,966		56,966	56,497	1%
Reallocated Expenses	25,237	9,550	2,720,794		2,720,794	2,711,244	
Total EXPENDITURES	682,254	953,939	12,112,182		12,112,182	11,158,243	8%
REVENUE							
Financing Revenue			(9,264)		(9,264)	(9,264)	
User Fees and Service Charges	(4,273,833)	(1,445,495)	(12,102,915)		(12,102,915)	(10,657,420)	12%
Total REVENUE	(4,273,833)	(1,445,495)	(12,112,179)		(12,112,179)	(10,666,684)	12%
Total BUILDING SERVICES	(3,591,579)	(491,556)	3		3	491,559	(16,385,200%)
INFRASTRUCTURE MANAGEMENT							
EXPENDITURES							
Salaries and Benefits	405,665	548,322	2,480,624		2,480,624	1,932,302	22%
Administrative	3,140	6,036	38,018		38,018	31,982	16%
Financial			246,094		246,094	246,094	
Transfers to Own Funds			33,920		33,920	33,920	
Purchased Goods	1,951	3,123	67,702		67,702	64,579	5%
Purchased Services	262,987	240,063	2,115,944		2,115,944	1,875,881	11%
Reallocated Expenses	1,212		7,926		7,926	7,926	
Total EXPENDITURES	674,955	797,544	4,990,228		4,990,228	4,192,684	16%

TOWN OF MILTON
OPERATING FINANCIAL STATEMENT
March 2023

DEVELOPMENT SERVICES

	2022 YTD ACTUAL	2023 YTD ACTUAL	ANNUAL BUDGET	FORECAST CHANGES	FORECAST BUDGET	VARIANCE	PERCENT of BUDGET
REVENUE							
Financing Revenue	(153,803)	(153,022)	(1,394,473)		(1,394,473)	(1,241,451)	11%
Recoveries and Donations	(1,582)	(5,237)	(14,767)		(14,767)	(9,530)	35%
User Fees and Service Charges	(12,097)	(27,560)	(370,452)		(370,452)	(342,892)	7%
Total REVENUE	(167,482)	(185,819)	(1,779,692)		(1,779,692)	(1,593,873)	10%
Total INFRASTRUCTURE MANAGEMENT	507,473	611,725	3,210,536		3,210,536	2,598,811	19%
DEVELOPMENT ENGINEERING							
EXPENDITURES							
Salaries and Benefits	358,703	472,890	2,100,806		2,100,806	1,627,916	23%
Administrative	3,273	4,076	34,462		34,462	30,386	12%
Purchased Goods			200		200	200	
Purchased Services	3,390	(33,157)	323,142		323,142	356,299	(10%)
Total EXPENDITURES	365,366	443,809	2,458,610		2,458,610	2,014,801	18%
REVENUE							
Financing Revenue	(26,922)	(47,441)	(311,874)		(311,874)	(264,433)	15%
Recoveries and Donations		342	(77,570)		(77,570)	(77,912)	
User Fees and Service Charges	(360,903)	(294,029)	(2,425,237)		(2,425,237)	(2,131,208)	12%
Reallocated Revenue	(25,069)	(9,550)	(232,010)		(232,010)	(222,460)	4%
Total REVENUE	(412,894)	(350,678)	(3,046,691)		(3,046,691)	(2,696,013)	12%
Total DEVELOPMENT ENGINEERING	(47,528)	93,131	(588,081)		(588,081)	(681,212)	(16%)
ADMINISTRATION							
EXPENDITURES							
Salaries and Benefits	89,884	114,935	471,794		471,794	356,859	24%
Administrative	2,729	6,096	11,565		11,565	5,469	53%
Purchased Goods	1,853	2,644	37,950		37,950	35,306	7%
Purchased Services	6,418	1,847	247,969		247,969	246,122	1%
Total EXPENDITURES	100,884	125,522	769,278		769,278	643,756	16%
REVENUE							
Financing Revenue	(6,695)	(6,558)	(102,083)		(102,083)	(95,525)	6%
Recoveries and Donations	(988)	(2,096)				2,096	
User Fees and Service Charges		(257)				257	
Total REVENUE	(7,683)	(8,911)	(102,083)		(102,083)	(93,172)	9%
Total ADMINISTRATION	93,201	116,611	667,195		667,195	550,584	17%
Total DEVELOPMENT SERVICES	(3,037,214)	577,984	2,339,497		2,339,497	1,761,513	25%
Total DEVELOPMENT SERVICES	(3,037,214)	577,984	2,339,497		2,339,497	1,761,513	25%

TOWN OF MILTON
OPERATING FINANCIAL STATEMENT
March 2023

LIBRARY

	2022 YTD ACTUAL	2023 YTD ACTUAL	ANNUAL BUDGET	FORECAST CHANGES	FORECAST BUDGET	VARIANCE	PERCENT of BUDGET
LIBRARY							
LIBRARY							
EXPENDITURES							
Salaries and Benefits	838,441	893,462	4,158,747		4,158,747	3,265,285	21%
Administrative	6,907	11,043	53,629		53,629	42,586	21%
Financial	1,231	1,101	5,821		5,821	4,720	19%
Transfers to Own Funds			678,988		678,988	678,988	
Purchased Goods	92,856	92,308	372,983		372,983	280,675	25%
Purchased Services	68,052	116,258	534,031		534,031	417,773	22%
Reallocated Expenses			392,230		392,230	392,230	
Total EXPENDITURES	1,007,487	1,114,172	6,196,429		6,196,429	5,082,257	18%
REVENUE							
Financing Revenue			(21,696)		(21,696)	(21,696)	
Taxation	(2,532,759)	(2,749,072)	(5,901,548)		(5,901,548)	(3,152,476)	47%
Grants	(30,000)	(7,935)	(57,554)		(57,554)	(49,619)	14%
Recoveries and Donations	(7,772)	(2,639)	(14,596)		(14,596)	(11,957)	18%
User Fees and Service Charges	(19,755)	(19,490)	(201,037)		(201,037)	(181,547)	10%
Total REVENUE	(2,590,286)	(2,779,136)	(6,196,431)		(6,196,431)	(3,417,295)	45%
Total LIBRARY	(1,582,799)	(1,664,964)	(2)		(2)	1,664,962	83,248,200%
Total LIBRARY	(1,582,799)	(1,664,964)	(2)		(2)	1,664,962	83,248,200%
Total LIBRARY	(1,582,799)	(1,664,964)	(2)		(2)	1,664,962	83,248,200%

TOWN OF MILTON
OPERATING FINANCIAL STATEMENT
March 2023

HOSPITAL EXPANSION

	2022 YTD ACTUAL	2023 YTD ACTUAL	ANNUAL BUDGET	FORECAST CHANGES	FORECAST BUDGET	VARIANCE	PERCENT of BUDGET
HOSPITAL EXPANSION							
HOSPITAL EXPANSION							
EXPENDITURES							
Financial	1,537,032	1,562,476	2,499,256		2,499,256	936,780	63%
Total EXPENDITURES	1,537,032	1,562,476	2,499,256		2,499,256	936,780	63%
REVENUE							
Financing Revenue			(2,499,256)		(2,499,256)	(2,499,256)	
Total REVENUE			(2,499,256)		(2,499,256)	(2,499,256)	
Total HOSPITAL EXPANSION	1,537,032	1,562,476				(1,562,476)	
Total HOSPITAL EXPANSION	1,537,032	1,562,476				(1,562,476)	
Total HOSPITAL EXPANSION	1,537,032	1,562,476				(1,562,476)	

TOWN OF MILTON
OPERATING FINANCIAL STATEMENT
March 2023

BIA

	2022 YTD ACTUAL	2023 YTD ACTUAL	ANNUAL BUDGET	FORECAST CHANGES	FORECAST BUDGET	VARIANCE	PERCENT of BUDGET
BIA							
BIA							
EXPENDITURES							
Salaries and Benefits	34,163	41,120	173,391		173,391	132,271	24%
Administrative	(62)	22				(22)	
Financial		2,250	4,500		4,500	2,250	50%
Purchased Goods	227	58	13,500		13,500	13,442	
Purchased Services	13,146	10,854	209,096		209,096	198,242	5%
Reallocated Expenses	3,000	518	6,000		6,000	5,482	9%
Total EXPENDITURES	50,474	54,822	406,487		406,487	351,665	13%
REVENUE							
Financing Revenue			(29,740)		(29,740)	(29,740)	
Taxation	(117,873)	(123,148)	(258,086)		(258,086)	(134,938)	48%
Grants	(6,067)	(29,013)	(4,000)		(4,000)	25,013	725%
Recoveries and Donations	(41)	(975)	(26,500)		(26,500)	(25,525)	4%
User Fees and Service Charges	(250)	(820)	(18,500)		(18,500)	(17,680)	4%
Reallocated Revenue			(69,661)		(69,661)	(69,661)	
Total REVENUE	(124,231)	(153,956)	(406,487)		(406,487)	(252,531)	38%
Total BIA	(73,757)	(99,134)				99,134	
Total BIA	(73,757)	(99,134)				99,134	
Total BIA	(73,757)	(99,134)				99,134	



The Corporation of the Town of Milton

Report To: Council

From: Glen Cowan, Chief Financial Officer / Treasurer

Date: May 8, 2023

Report No: CORS-028-23

Subject: Purchasing Various - May 8, 2023 (Revised via Addendum)

Recommendation: THAT Council approve the budget amendments and related funding sources as outlined on Schedule A;

THAT the tender award for the Road Rehabilitation of High Point Drive (Regional Road 25 to Parkhill Drive) to Pacific Paving Limited in the total amount of \$2,176,820 (exclusive of HST) be approved as outlined on Schedule B.

THAT the tender award for the Pavement Line Marking Program to Almon Equipment Limited for up to a five-year contract in the estimated amount of \$1,647,635 (exclusive of HST) be approved as outlined on Schedule C.

THAT the proposal award for Consulting Services for the Housing and Non-Residential Needs Analysis Study to Watson & Associates Economists Ltd. in the total amount of \$159,995 (exclusive of HST) be approved as outlined on Schedule D.

THAT the contract extension to US Bank Canada for the administration of the Procurement Card Program for a five (5) term starting September 1, 2023 be approved as outlined in Schedule E.

THAT a contract increase for finalizing the MEV Scoped Characterization Report to WSP E&I Canada Limited (formerly Wood Canada Limited) in the amount of \$14,000 (exclusive of HST) be approved as outlined on Schedule F.

THAT a contract increase for finalizing the MEV Area Servicing Plan to WSP E&I Canada Limited (formerly Wood Canada Limited) in the amount of \$27,000 (exclusive of HST) be approved as outlined on Schedule F.

THAT a contract increase for Malone Given Parsons to provide strategic planning and growth management advice up to the upset

limit of \$50,000 (exclusive of HST) be approved as outlined in Schedule G.

THAT the tender award for the 2022 Storm Sewer Rehabilitation to Capital Sewer Services Inc. in the base bid amount of \$427,194 (exclusive of HST) be approved as outlined in Schedule H.

THAT the award for the provisional item (Part C) for an open-cut sewer replacement in the total amount of \$311,973 (exclusive of HST) to Capital Sewer Services be approved as outlined in Schedule H.

THAT delegated authority to award the tender for the 2023 Bridge and Culvert Rehabilitation Program in the estimated amount of \$627,700 (exclusive of HST) be approved as outlined on Schedule I.

THAT the scope of the 2023 Bridge and Culvert Rehabilitation Program be expanded to include the replacement of two pedestrian bridges at David Thompson Park as outlined on Schedule I.

THAT delegated authority be provided for any further budget adjustments that may be required, upon contract tender close, to facilitate the timely replacement of the two pedestrian bridges at Dave Thompson Park as outlined on Schedule I.

THAT the contract increase for Canadian Pacific Railway for the at-grade crossing of Bronte Street in the total amount of \$277,474 (exclusive of HST) be approved as outlined on Schedule J.

THAT the Manager, Purchasing and Supply Chain Management be authorized to execute the contract(s), as outlined by the purchasing by-law, and the Mayor and the Town Clerk be authorized to sign any required paperwork.

EXECUTIVE SUMMARY

This report is being submitted to obtain Council's authorization on the various items on the attached schedules. Requests are being made as per the guidelines outlined in the Purchasing By-law No. 061-2018 and the Budget Management Policy (Policy No.113).

EXECUTIVE SUMMARY

Items added to the report via the addendum process have been presented in bold text. These additional recommendations have been made on the basis of new information that was received since the posting of the original agenda.

REPORT

Background

Procurement of goods and services is governed by By-law No. 061-2018. Purchasing activity is undertaken in a manner that is intended to support the Town's mandate to provide effective, responsible government and efficiently deliver services to the residents of Milton.

Discussion

Information pertaining to the recommended purchasing awards is included on the corresponding Schedules (A to J) attached. Awards include tendered values for the reconstruction of High Point Drive and the Pavement Line Marking Program, proposals awards for a Housing and Non-Residential Needs Analysis Study, as well as a variety of contract extensions or increases based on the reasons outlined in the attached schedules. Several of these awards (Pavement Line Marking and the Procurement Card Program) are being made in conjunction with the Town's partners through the Halton Cooperative Purchasing Group.

Through the addendum process, the following items were added to this report:

- The tender award for the storm sewer rehabilitation project, including the provisional work identified. Due to the additional scope identified through the CCTV inspection process as well as higher unit rates, a total budget increase of \$349,271 is required to complete the recommended work.
- Delegated authority to award the 2023 Bridge and Culvert Rehabilitation program, inclusive of the two pedestrian bridges at David Thompson Park. These pedestrian bridges have been closed pending replacement, and the addition of the work to the 2023 program (net budget increase equals of \$275,000) will allow for a more timely completion of the works.
- A contract increase of \$277,474 for Canadian Pacific (CP) Railway to complete the at-grade crossing rehabilitation on Bronte Street due to an updated cost estimate received from CP.



The Corporation of the Town of Milton

Report #:
CORS-028-23
Page 4 of 5

Financial Impact

Financial impacts are outlined in detail on the attached Schedules A through J, and result in a net increase in funding to the capital program of **\$843,257**. It should be noted that a favourable variance relative to budget of \$427,493 was realized for the High Point Drive tender. It is recommended that the variance remain in the project at this time with consideration for potential restoration requirements and in order to minimize disturbances where appropriate.

Respectfully submitted,

Glen Cowan
Chief Financial Officer / Treasurer

For questions, please contact:	Deanne Peter, Supervisor, Financial Reporting	Phone: Ext. 2316
	Jennifer Ahern, Senior Contract Specialist	Ext. 2361

Attachments

Schedule A – Summary of Changes in Capital Project Budgets and Funding
Schedule B – Tender Award for High Point Drive Rehabilitation
Schedule C – Tender Award for Pavement Line Marking
Schedule D – Proposal Award for Housing and Non-Residential Needs Study
Schedule E – Contract Extension for Purchasing Card
Schedule F – Contract Increase for MEV Scoped Characterization and Area Servicing
Schedule G – Contract Increase for Growth Management Study
Schedule H – Tender Award for 2023 Storm Sewer Rehabilitation
Schedule I – 2023 Bridge and Culvert Rehabilitation program
Schedule J – Contract Increase for crossing on Bronte Street

Approved by CAO
Andrew M. Siltala
Chief Administrative Officer



Recognition of Traditional Lands

The Town of Milton resides on the Treaty Lands and Territory of the Mississaugas of the Credit First Nation. We also recognize the traditional territory of the Huron-Wendat and Haudenosaunee people. The Town of Milton shares this land and the responsibility for the water, food and resources. We stand as allies with the First Nations as stewards of these lands.

Summary of Changes in Capital Project Budgets and Funding

Schedule	D	F	H	I	J	Total Change in Funding Sources Increase / (Decrease)
Project Number	C90010323	C90017012	C43000422	C39011223	C33010820	
Project Description	Res/Non-Res Take Up/Land Needs Study	MEV Secondary Planning/Site Specific Zoning	Storm Sewer Network Program	Bridge/Culvert Rehab Needs	Bronte St. (Main St. to Steeles Ave)	
Total Approved Project Budget	\$ 250,192	\$ 1,406,797	\$ 576,987	\$ 642,401	\$ 28,688,879	
Recommended Budget Change						
Project Variance Account	2,811	5,383	349,271	275,000	35,733	668,198
Development Charges:						
Roads DC					126,615	126,615
Administration DC		48,444				48,444
Total Increase/(Decrease) in Funding	2,811	53,827	349,271	275,000	162,348	\$ 843,257
Total Revised Project Budget	\$ 253,003	\$ 1,460,624	\$ 926,258	\$ 917,401	\$ 28,851,227	

COUNCIL AUTHORITY FOR CONTRACT AWARDS TENDER AWARD

Project Award	Tender Award No. 23-01-00500 for the Road Rehabilitation of High Point Drive (Regional Road 25 to Parkhill Drive)																										
Recommendation	Staff are recommending the award of the tender for the Road Rehabilitation of High Point Drive (Regional Road 25 to Parkhill Drive) to Pacific Paving Limited in the total amount of \$2,176,820 (exclusive of HST), being the lowest compliant bid received.																										
	As per Section 10.1 of Purchasing By-law No. 061-2018, Council approval is required for tender awards over \$1,000,000.																										
Background information	<p>This capital project is for the road rehabilitation of High Point Drive from Highway 25 to Parkhill Drive. This road segment was identified as a "6-10" year need in 2014 and also in the 2018 State of the Infrastructure-Roads Study</p> <p>High Point Road was initially included in the 2015 Asphalt overlay program. A Geotechnical investigation was completed in 2015. The results of this investigation indicated that the road is beyond asphalt overlay. A CCTV inspection was completed in 2016, which identified that there are sewer deficiencies such as catch basin leads that need to be replaced and pipes that require repair.</p> <p>Rehabilitation will consist of storm sewer repairs, sidewalk construction, replacement of curb and gutter, subdrains and asphalt surface replacement.</p>																										
Purchasing Section: Bid Award Information																											
Date bid issued	March 14 ,2023																										
Advertisements	Town of Milton website and Bids & Tenders website																										
Closing Date	April 11, 2023																										
# of Plan takers	Eleven (11)																										
List of bid submissions inclusive of HST	<table><tr><td>Pacific Paving Ltd.</td><td>\$</td><td>2,459,807.10</td></tr><tr><td>Royal Ready Construction Ltd.</td><td>\$</td><td>2,564,397.31</td></tr><tr><td>Pave-Al Ltd.</td><td>\$</td><td>2,605,780.00</td></tr><tr><td>Cox Construction Ltd.</td><td>\$</td><td>3,356,088.12</td></tr><tr><td>Gazzola Paving Ltd.</td><td>\$</td><td>3,389,646.09</td></tr><tr><td>Graham Bros. Construction Ltd.</td><td>\$</td><td>3,640,814.78</td></tr><tr><td>Dig-Con International Ltd.</td><td>\$</td><td>3,846,936.97</td></tr><tr><td>Dufferin Construction Company Inc.</td><td>\$</td><td>8,125,268.77</td></tr></table>			Pacific Paving Ltd.	\$	2,459,807.10	Royal Ready Construction Ltd.	\$	2,564,397.31	Pave-Al Ltd.	\$	2,605,780.00	Cox Construction Ltd.	\$	3,356,088.12	Gazzola Paving Ltd.	\$	3,389,646.09	Graham Bros. Construction Ltd.	\$	3,640,814.78	Dig-Con International Ltd.	\$	3,846,936.97	Dufferin Construction Company Inc.	\$	8,125,268.77
Pacific Paving Ltd.	\$	2,459,807.10																									
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Dig-Con International Ltd.	\$	3,846,936.97																									
Dufferin Construction Company Inc.	\$	8,125,268.77																									
Median bid value	The average bid received was \$3,748,592.39. The bid submitted by Pacific Paving Limited is approximately 52% less than the average bid.																										

COR™ Requirement	<p>On Council Report CORS-013-18, the Town adopted the Certificate of Recognition (COR™) program as a requirement for projects valued over \$500,000. As such, only Bid submissions from Bidders that were COR™ Certified were accepted for this Tender request.</p> <p>All Eight (8) bid submissions received were from COR™ Certified companies.</p>
Financial Planning Section: Budget Impact (Note 1)	
Account Number(s)	C33014323
Account Description	High Point Drive (HWY 25 to Parkhill Dr)
Project Total Budget (Note 2)	\$ 3,220,463
Contract Budget	\$ 2,642,625
Actual (Net of HST Rebate)	\$ 2,215,132
Variance	\$ 427,493 (F)
Funding Source	Project Variance Account

Note 1: Financial impact includes any non-refundable portion of HST.

Note 2: Staff is requesting that the favourable variance remain in the project at this time. There could be additional restoration work required to maintain accesses to residential and business properties. Additional efforts to complete the work could be required to coordinate schedules to minimize disturbances. Additional traffic signage could be required as well.

COUNCIL AUTHORITY FOR CONTRACT AWARDS TENDER AWARD

Project Award	Tender Award No. 23-023 – Pavement Line Marking Program Halton Cooperative Purchasing Group (HCPG) Joint Contract									
Recommendation	Staff are recommending the tender award for the Pavement Line Marking Program to Almon Equipment Limited for up to a five-year contract in the estimated amount of \$1,647,635 (exclusive of HST), being the lowest compliant bid received.									
Purpose of Report	As per Section 10.1 of Purchasing By-law No. 061-2018, Council approval is required for tender awards over \$1,000,000.									
Background information	<p>The Town of Milton issued Tender 23-023 for the Pavement Line Marking Program on behalf of the HCPG. The participating agencies include the Town of Milton and the Town of Halton Hills. The list of bid submissions below represents the combined total for both agencies for the first year of the contract, inclusive of HST.</p> <p>The first term of the contract will be on or about May 9, 2023 to March 31, 2024. All prices are firm for this term. An option exists to renew the contract for four (4) additional one-year terms. Approved future terms will start as of April 1st of the calendar year.</p> <p>The value for the Town of Milton’s portion of the contract, for the first term, is \$329,527 (exclusive of HST). The total estimated contract value for the five (5) terms is \$1,647,635 (exclusive of HST).</p>									
Date bid issued	February 24, 2023									
Advertisements	Bids&Tenders website and Town of Milton website									
Closing Date	March 17, 2023									
# of Plan takers	Five (5)									
List of bid submissions inclusive of HST	<table><tr><td>Almon Equipment.Ltd.</td><td>\$ 843,270.41</td></tr><tr><td>Guild Electric Limited</td><td>\$ 940,057.08</td></tr><tr><td>Upper Canada Road Services Inc.</td><td>\$1,298,851.52</td></tr><tr><td>Stoneline Ltd</td><td>\$1,983,963.60</td></tr></table>		Almon Equipment.Ltd.	\$ 843,270.41	Guild Electric Limited	\$ 940,057.08	Upper Canada Road Services Inc.	\$1,298,851.52	Stoneline Ltd	\$1,983,963.60
Almon Equipment.Ltd.	\$ 843,270.41									
Guild Electric Limited	\$ 940,057.08									
Upper Canada Road Services Inc.	\$1,298,851.52									
Stoneline Ltd	\$1,983,963.60									
Median bid value	The average bid received was \$1,266,535.65. The bid submitted by Almon Equipment Limited is 50% less than the average bid.									
Financial Planning Section: Budget Impact (Note 1)										
Account Number(s)	1800-0510-3740 1800-0896-3740	C40011222/23								
	Pavement Marking/Bike Lane	Pedestrian Crossover (PXO) Program								
Project Total Budget										
Contract Budget	\$328,987	\$15,000								

Schedule C

Funding Source	Operating	Project Variance Account
Actual (Net of HST Rebate) Variance	\$335,327 \$8,660 (F)	

Note 1: Financial impact includes any non-refundable portion of HST.

Note 2: Contract actuals are an estimate only. The resulting costs will be managed by Program Area staff and reviewed with Financial Planning with any variances being reported through the Variance process.

COUNCIL AUTHORITY FOR CONTRACT AWARDS PROPOSAL AWARD

Project Award	Proposal Award No. 23-559 – Consulting Services for the Housing and Non-Residential Needs Analysis Study
Recommendation	Staff is recommending the award of the proposal for Consulting Services for the Housing and Non-Residential Needs Analysis Study to Watson & Associates Economists Ltd. in the total amount of \$159,995 (exclusive of HST).
Purpose of Report	As per Section 10.1 of Purchasing By-law No. 061-2018, Council approval is required for proposal awards over \$100,000.
Background information	<p>The Town is in the process of updating its Official Plan to provide the long-term vision and policy framework for land use to year 2051. To adequately plan for future growth, it is important to develop an in-depth understanding of Milton's potential future population and employment. The amount of and characteristics of population and employment determine what the needs are for housing and non-residential land uses.</p> <p>This Housing and Non-Residential Needs Analysis Study will inform how the Town will grow to meet the needs of population and employment to year 2051 and form the basis of the growth strategy in the new Official Plan. This Study will also meet the Planning Act requirements for an assessment report to enable inclusionary zoning. Inclusionary zoning is a tool that can be used for the creation of affordable housing which would require new residential developments to provide affordable units.</p> <p>This Study will consist of two phases.</p> <p>Phase 1 will forecast population, housing mix, employment and non-residential uses by type from now to 2051 based on detailed analysis of demographic, socio-economic, macro-economic, local market and any other applicable trends impacting demand. Phasing of the forecasted growth will be developed in 5-year increments to inform infrastructure and financial planning. The supply of land to accommodate the forecasted growth will be examined. Phase 1 is planned for completion by mid-July 2023.</p> <p>Phase 2 completes the Planning Act requirements for the assessment report for inclusionary zoning. The assessment report analyzes the needs for affordable housing in the Town, as well as analyzes the potential impact on the housing market and the financial viability of development if inclusionary zoning by-laws are enacted. Phase 2 is planned for completion by mid-September 2023.</p> <p>The award is to authorize the Phase 1 and Phase 2 scope of work. Phase 1 and 2 will be awarded to Watson & Associates Economists Ltd. upon Council approval.</p>

	The evaluation team, which consisted of staff from Planning Policy and Urban Design, evaluated the proposals against the established criteria and two proponents were invited to an interview. The proposal submission from Watson & Associates Economists Ltd. was the highest ranking proposal.
Purchasing Section: Bid Award Information	
Date bid issued	March 1, 2023
Advertisements	Town of Milton website
Closing Date	March 22, 2023
# of Plan takers	Four
Proposal Submissions received	Proposals were received from the following companies: Deloitte LLP KPMG LLP SHS Inc. Watson & Associates Economists Ltd.
Evaluation Criteria	The proposals were evaluated based on the following criteria: <ul style="list-style-type: none"> • Description of the Firm, Project Team and Structure • Project Team Experience and References • Understanding of the Project • Project Methods, Work Program, Tasks and Deliverables • Project Scheduling • Proposal Costs
Financial Planning Section: Budget Impact (Note 1)	
Account Number(s)	C90010323
Account Description	Res/Non-Res Take Up/Land Needs Study
Project Total Budget	\$250,192
Contract Budget	\$160,000
Actual (Net of HST Rebate)	\$162,811
Variance	\$2,811 (U)
Funding Source	Project Variance Account

Note 1: Financial impact includes any non-refundable portion of HST

COUNCIL AUTHORITY FOR CONTRACT AWARDS CONTRACT EXTENSION

Project Award	Contract Extension for the Procurement Card Program
Recommendation	Staff are recommending a contract extension to US Bank Canada for the administration of the Procurement Card Program for a five (5) term starting September 1, 2023 and ending August 31, 2028.
Purpose of Report	As per Section 10.1 of Purchasing By-law No. 061-2018, Council approval is required.
Background Information	<p>On CORS-049-18, Council approved the contract extension to US Bank Canada for the administration of the Procurement Card Program which is set to expire August 31, 2023. This is a Halton Cooperative Purchasing Group (HCPG) joint contract with the following participating agencies:</p> <ul style="list-style-type: none"> • Town of Milton • Town of Halton Hills • Town of Oakville • Region of Halton • Halton Police <p>The procurement card program through US Bank Canada has been very effective in reducing the amount of administrative time spent on small dollar purchases. The reporting software supplied by US Bank Canada is web-based so changes to card limits, status, and account access are instantaneous.</p> <p>Since its inception, the purchasing card program has grown to 228 cardholders with an average spend of \$10,687,363 (exclusive of HST) per year over the last five years. US Bank Canada provides a rebate to the Town calculated from the overall card purchases and payment terms. The rebate has been steadily increasing each year and in 2022 amounted to \$160,349. As part of the proposed renewal the size of rebate provided to the Town for transaction will be further increased.</p> <p>Participating agencies from the HCPG reviewed the proposed contract extension with US Bank Canada as well as BMO Financial Group, who are currently a vendor of record with the Province of Ontario. The US Bank Canada procurement card program has greater financial benefits and familiar functionality of their website and integration with other Town software programs. The other participating agencies are in agreement to extend the current contract for the five year term of September 1, 2023 to August 31, 2028.</p>

Schedule E

	<p>Finally, as a part of the Town of Milton’s introduction of the Workday software, staff are also currently transitioning the purchasing card reconciliation process to Workday, and the related integrations with US Bank have developed.</p> <p>Based on the above, staff are recommending that the Town continue a coordinated approach with the other municipalities and extend the agreement with US Bank for a 5 year term.</p>
Financial Planning Section: Budget Impact (Note 1)	
<p>In 2022 the Town realized rebates in the amount of \$160,349 as a result of this program. Budgeted revenue for 2023 is in the estimated amount of \$175,000, with any variances reported through the Town’s financial reporting.</p>	

Note 1: Financial impact includes any non-refundable portion of HST.

COUNCIL AUTHORITY FOR CONTRACT AWARDS CONTRACT INCREASE

Project Award	Contract Increase for Milton Education Village (MEV) Scoped Characterization Report and Area Servicing Plan (ASP) Update
Recommendation	<p>Staff is recommending a contract increase for finalizing the MEV Scoped Characterization Report to WSP E&I Canada Limited (formerly Wood Canada Limited) in the total amount of \$14,000 (exclusive of HST).</p> <p>Staff also is recommending a contract increase for finalizing the MEV Area Servicing Plan to WSP E&I Canada Limited (formerly Wood Canada Limited) in the total amount of \$27,000 (exclusive of HST).</p>
Purpose of Report	As per Section 10.1 of Purchasing By-law No. 061-2018, Council approval is required.
Background information	<p>The current contract for consulting services for the environmental and stormwater support work was originally awarded through PD-030-17 in the amount of \$109,985 (exclusive of HST). A change order in the amount of \$17,500 (exclusive of HST) for the additional work required to revise and complete the MEV Scoped Characterization Report to address comments from Halton Region was approved on CORS-040-22. The total contract amount is \$127,485(exclusive of HST).</p> <p>The contract increase in the amount of \$14,000 (exclusive of HST) is for the additional work required to finalize the MEV Scoped Characterization Report.</p> <p>The new contract total will be \$141,485 (excluding HST).</p> <p>The contract for consulting service for undertaking the overall Area Servicing Plan (water/sewer) for the MEV Secondary Plan was awarded through CORS-007-22 in the amount of \$34,740 (exclusive of HST). There is no change order issued to-date.</p> <p>The contract increase in an amount up to \$33,000 for finalizing the Area Servicing Plan is being requested at this time. This increase will provide for the additional work required to revise the MEV ASP report to address comments from Halton Region. The new contract total will be \$ 67,740.</p> <p>The hourly rates have been assessed relative to the existing rates charged under this contract. Staff have reviewed and validated the work identified and related time requirements.</p>
Financial Planning Section: Budget Impact (Note 1)	
Account Number(s)	C90017012

Schedule F

Account Description	MEV Secondary Planning/Site Specific Zoning
Project Total Budget	\$1,406,797
Contract Budget	\$0
Actual (Net of HST Rebate)	\$47,827
Variance	\$47,827 (U)
Funding Source	Development Charges/Project Variance Account
Additional Budget Request (Note 2)	\$6,000
Funding Source	Development Charges/Project Variance Account

Note 1: Financial impact includes any non-refundable portion of HST.

Note 2: Staff is requesting additional budget of \$6,000 for project management recovery.

COUNCIL AUTHORITY FOR CONTRACT AWARDS CONTRACT INCREASE

Project Award	Contract Increase for strategic planning and growth management advice.
Recommendation	Staff are recommending a contract increase for Malone Given Parsons to provide strategic planning and growth management advice to an upset limit of \$50,000 (exclusive of HST).
Purpose of Report	As per Section 10.1 of Purchasing By-law No. 061-2018, Council approval is required.
Background information	<p>Malone Given Parsons (MGP) was retained through PO 20-00252 to provide expert advice to Town staff with respect to Halton Region's Official Plan review for an amount up to \$25,000. To-date, this work has involved a technical review of all documentation released by Halton Region and the preparation for and undertaking of a Council Workshop on April 26, 2021. A change order for the preparation of a Land Needs Assessment in an amount of \$15,000 was also approved through PDA-025-21 and reported through CORS-037-21.</p> <p>In 2022 additional work in an amount of \$14,108.75 was also subsequently issued through blanket PO C-22-48. This blanket PO was created for work required for the period ending May 1, 2022.</p> <p>MGP has recently prepared a proposal for the Town for services including growth management analyses and providing input to the review of the Joint Best Planning Estimates and the Town's Official Plan Review, among other things. Any work will be initiated by direction of the Town to MGP, and an upset limit of \$50,000 has been requested in relation to this work. Hourly rates have been provided and assessed relative to the existing rates charged under this contract.</p> <p>The new work requested will be added to the blanket purchase order with releases against the \$50,000 limit as the work required is further defined.</p>
Financial Planning Section: Budget Impact (Note 1)	
Account Number(s)	C90011021
Account Description	Official Plan Review
Project Total Budget	\$814,961
Contract Budget	\$46,225
Actual (Net of HST Rebate)	\$50,880

Variance	\$4,655 (U)
Funding Source	Note 2

Note 1: Financial impact includes any non-refundable portion of HST.

Note 2: The unfavourable variance will be managed through the reallocation of other expenditure lines within the project.

COUNCIL AUTHORITY FOR CONTRACT AWARDS TENDER AWARD

Project Award	Tender Award No. 23-01-00502 – 2023 Storm Sewer Rehabilitation
Recommendation	<p>Staff are recommending the award of the tender for the 2023 Storm Sewer Rehabilitation to Capital Sewer Services Inc. in the base bid amount of \$427,194 (exclusive of HST) being the lowest compliant bid received.</p> <p>Staff are also recommending the award for the provisional Part C for an open-cut sewer replacement in the total amount of \$311,973 (exclusive of HST).</p>
Purpose of Report	As per Section 10.1 of Purchasing By-law No. 061-2018, Council approval.
Background information	<p>In 2020 the Town completed Phases 1 & 1A of our “Milton Drainage Master Plan, Storm Sewer Network Study”. Included in the scope of this study was Zoom camera inspection of the storm sewer network. This inspection was primarily meant to capture systemic issues, however high level recommendations (including costs estimates) for storm sewer rehabilitation were captured when discovered. The rehabilitation works which require immediate attention (0-5 years) have been prioritized and divided geographically into a 5 year program. The associated cost estimates were used to develop the capital budget over the same period.</p> <p>For each year of the program the recommended rehabilitation requires CCTV investigation needed to confirm the scope of works for that year. In 2022 design works were completed for year 1 of the 5 year program. While CCTV investigation confirmed many of the initial recommendations, additional deficiencies were discovered, more than doubling the amount of sewer pipe requiring rehabilitation in year 1. Understanding the current scope of work, effort was made to work within the existing budget, including making a portion of the works provisional. Ultimately the current market conditions, including higher unit costs, has resulted in higher than anticipated tender pricing.</p>
Purchasing Section: Bid Award Information	
Date bid issued	April 4, 2023
Advertisements	Town of Milton website and the Bids & Tenders website
Closing Date	April 26, 2023
# of Plan takers	Nine (9)

Schedule H

List of bid submissions inclusive of HST	Capital Sewer Services Inc.	\$ 835,258.71
	PipeFlo Contracting Corp	\$1,082,432.65
	Clearwater Structures Inc.	\$1,101,895.77
	Aqua Tech Solutions Inc	\$1,567,904.38
Median bid value	The average bid received was \$1,146,872.88. The bid submitted by Capital Sewer Services Inc. is approximately 37% less than the average bid.	

Financial Planning Section: Budget Impact (Note 1)

Account Number(s)	C43000422
Account Description	Storm Sewer Network Program - Construction
Project Total Budget	\$576,987
Contract Budget	\$434,657
Actual (Net of HST Rebate)	\$434,713
Variance	\$55 (U)
Funding Source	Project Variance Account

Provisional Items Award:

Account Number(s)	C43000422
Account Description	Storm Sewer Network Program - Construction
Project Total Budget	\$576,987
Contract Budget	\$0
Actual (Net of HST Rebate)	\$317,464
Variance	\$317,464 (U)
Funding Source	Project Variance Account
Additional Budget Request (Note 2)	\$31,752
Funding Source	Project Variance Account

Note 1: Financial impact includes any non-refundable portion of HST

Note 2: Separate from the tender award, additional budget is being requested to increase contingency.

COUNCIL AUTHORITY FOR CONTRACT AWARDS DELEGATED AUTHORITY

Project Award	Delegated Authority to award Tender Award No. 23-01-00504 for the 2023 Bridge and Culvert Rehabilitation Program.
Recommendation	<p>Staff are recommending delegated authority to award the tender for the 2023 Bridge and Culvert Rehabilitation Program in the estimated amount of \$627,700 (exclusive of HST). Staff will report the results back to Council for information.</p> <p>Staff are also recommending the expansion to the scope of the 2023 Bridge and Culvert Rehabilitation Program to include the replacement of two pedestrian bridges at David Thompson Park. The program already includes 3 structures for rehabilitation; Structure 10 (Canyon Road), Structure 14 (McNiven Road) and Structure 108 (Chisholm Drive).</p> <p>Staff are further recommending delegated authority for any further budget adjustments that may be required, upon contract tender close, to facilitate the replacement of the two pedestrian bridges at Dave Thompson Park.</p>
Purpose of Report	<p>As per Section 10.1 of Purchasing By-law No. 061-2018, Council approval is required.</p> <p>As per Section 4.7.2 i of Budget Amendment Policy No. 113, Council approval is required for amending the scope of an existing project.</p>
Background information	<p>The 2023 Bridge and Culvert Rehabilitation Program originally included maintenance and repairs to the following structures;</p> <ul style="list-style-type: none"> - Structure 10 (Canyon Drive), Structure 14 (McNiven Road) and Structure 108 (Chisholm Drive) <p>As a result of a public safety concern identified in April, the program scope needs to be expanded to include the emergency replacement of the pedestrian bridges in David Thompson Park (P06 and P07). The current condition of both bridges are poor and have subsequently been closed until replaced. Our goal is to have these replaced in the summer.</p> <p>The lead time to order and manufacture the pedestrian bridges is approximately 4 to 6 weeks. To expedite this process, it is recommended to award this tender and order the material as soon as possible. The intent is that the contractor proceeds with the order immediately after the contract is fully executed.</p>

Schedule I

	<p>In order to facilitate the timely award and subsequent ordering of materials, staff are requesting approval to expand the scope of this year's program, for a budget increase of \$275,000 and further delegated authority to approve any subsequent budget adjustments that may be required to award the tender. The current construction estimate, including the pedestrian bridge replacements, is \$627,700 (exclusive of HST). A budget increase of \$275,000 is being requested for the additional anticipated construction cost, 15% contingency, and additional contract administration and inspection related to the pedestrian bridge replacements.</p> <p>The construction tender was issued on April 20, 2023, with the pedestrian bridges originally included as provisional items. In order to ensure the bridges are ordered promptly and to achieve best value, they have been added as part of the base bid. The tender is scheduled close on May 12, 2023.</p>
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Financial Planning Section: Budget Impact (Note 1)

Account Number(s)	C39011223
Account Description	2023 Bridge/Culvert Rehab Needs
Project Total Budget	\$ 642,401
Contract Budget	\$ 427,395
Estimated Actual (Net of HST Rebate) (Note 2)	\$ 638,748
Variance	\$ 211,353 (U)
Funding Source	Project Variance Account
Additional Budget Request (Note 3)	\$ 63,647
Funding Source	Project Variance Account

Note 1: Financial impact includes any non-refundable portion of HST

Note 2: Although actuals costs will only be confirmed once the construction tender closes, an unfavourable variance to budget of \$211,353 is expected based on the current engineering estimate. A budget amendment is being recommended at this time in order to facilitate the contract award under delegated authority given the lead time required to order and manufacture the bridges.

Note 3: Additional budget is being requested to maintain a 15% contingency within the project as well as to accommodate the associated additional contract admin and inspection work.

COUNCIL AUTHORITY FOR CONTRACT AWARDS CONTRACT INCREASE

Project Award	CP M32.80 GALT Bronte Street Relocation / Widening – Purchase Order No. 22-00551
Recommendation	Staff is recommending approval to proceed with a contract increase for Canadian Pacific Railway in the total amount of \$277,474 (exclusive of HST).
Purpose of Report	As per Section 10.1 of Purchasing By-law No. 061-2018, Council approval is required.
Background information	<p>The current contract was awarded through an internal emergency staff report, later reported back to Council through CORS-073-22. The contract was awarded to Canadian Pacific Railway (CP) for the CPM32.80 GALT Bronte Street Relocation / Widening in the amount of \$1,205,508 (exclusive of HST). No change orders for renewal terms have been issued to date.</p> <p>As part of the reconstruction and widening of Bronte Street from Steeles Avenue to Main Street, the at-grade crossing of the Canadian Pacific Railway (CP) tracks needs to be reconstructed by CP forces to suit the new alignment and road cross section of Bronte Street. The work is scheduled to be completed during the scheduled road closure of Bronte Street (May 23 – June 23) in conjunction with the current capital construction project on Bronte Street.</p> <p>This contract increase of \$277,464 (exclusive of HST) is to account for an estimation error in CP's original estimate for the work as well as additional engineering required to ensure that works can occur during the road closure. CP charges for the work will be based on actuals. CP has provided an updated detailed estimate in support of this request.</p> <p>The new contract total will be \$1,482,972 (exclusive of HST). Please note that the above includes 3% Canadian Transportation Agency Overhead.</p>

Financial Planning Section: Budget Impact (Note 1)

Account Number(s)	C33010820
Account Description	Bronte Street (Main St. to Steeles Ave)
Project Total Budget	\$ 28,688,879
Contract Budget	\$0
Actual (Net of HST Rebate) (Note 2)	\$282,348
Variance (Note 3)	\$282,348 (U)
Funding Source	Project Variance Account and Development

Note 1: Financial impact includes any non-refundable portion of HST.

Note 2: Contract actuals include 3% Canadian Transportation Agency overhead fee which is standard for railway works.

Note 3: Of the total \$282,348 unfavourable variance, \$120,000 will be managed through the reallocation of expenditure lines within the project. Requesting funding for the remainder.

THE CORPORATION OF THE TOWN OF MILTON

NOTICE OF MOTION

INTRODUCTION DATE: May 08, 2023
SUBJECT: Adopt A Park / Road Program
CONSIDERATION DATE: May 29, 2023
REQUESTED BY: John Challinor II
SECONDED BY: Colin Best

WHEREAS the Town supports clean-up efforts by providing supplies and coordinating litter pick-ups on an as-needed basis;

AND WHEREAS Milton community groups, individual residents and local businesses are increasingly interested in participating in clean-up initiatives as their contribution towards keeping Milton beautiful while demonstrating environmental responsibility;

THEREFORE, BE IT RESOLVED THAT, the Town of Milton establish a formal Adopt A Park/Road program, to support and acknowledge volunteers who regularly clean up designated areas throughout the municipality;

AND FURTHER, THAT Town staff present the program plan and proposed budget to Milton Council in advance of the 2024 budget deliberations based on a Spring 2024 program implementation.



THE CORPORATION OF THE TOWN OF MILTON

NOTICE OF MOTION

INTRODUCTION DATE: May 8, 2023

SUBJECT: Stopping Harassment and Abuse by Local Leaders Act
(Bill 5) Motion

CONSIDERATION DATE: May 29, 2023

REQUESTED BY: Councillor Ali

SECONDED BY: Councillor Tesser Derksen

WHEREAS ethical behaviour and respectful civil discourse are fundamental to maintaining public respect for our democratic institutions;

WHEREAS in recent years incidents of disrespectful, uncivil, and egregious conduct by council members in some municipalities in Ontario have occurred that have clearly concerned the public, municipal staff, and elected members of councils;

WHEREAS while municipal Codes of Conduct are helpful tools to set expectations of council member behaviour, municipal governments **do not** have the necessary tools to adequately **enforce** compliance with municipal Codes of Conduct;

WHEREAS without adequate tools to enforce compliance with our Codes of Conduct and to discipline members found to have violated them, municipal councils have found themselves unable to meet public expectations;

WHEREAS Bill 5, the Stopping Harassment and Abuse by Local Leaders Act would both hold accountable and protect all municipal officials and require Councillors to:

- Comply with the workplace violence and harassment policies of the municipality they represent;
- Permit municipalities to direct the Integrity Commissioner to apply to the court to vacate a member's seat for failing to comply with the municipality's workplace violence and harassment policies; and
- Restrict officials whose seat has been vacated from seeking immediate subsequent re-election.

WHEREAS Bill 5 reflects the significant joint work undertaken by AMO and the Ministry of Municipal Affairs and Housing on this important issue;

NOW THEREFORE BE IT RESOLVED THAT Town of Milton Council express its support for the Stopping Harassment and Abuse by Local Leaders Act;

AND FURTHER THAT this resolution be circulated to the Hon. Doug Ford, Premier of Ontario, Hon. Minister Parm Gill, MPP for Milton, the Association of Municipalities of Ontario, and MPP Stephen Blais (author of Bill 5)



THE CORPORATION OF THE TOWN OF MILTON

NOTICE OF MOTION

INTRODUCTION DATE: May 8, 2023

SUBJECT: RCMP Musical Ride

CONSIDERATION DATE: May 29, 2023

REQUESTED BY: Councillor Tesser Derksen

SECONDED BY: Councillor Best

WHEREAS Section 107 of the Municipal Act, 2001 allows municipalities to provide grants on such terms as the Council considers appropriate for purposes that Council considers to be in the interests of the municipality;

AND WHEREAS the Destination Campbellville Community Association (DCCA) is a non-profit community organization that was formed with a vision of making Campbellville and the surrounding area one of the best communities in Ontario in which to live;

AND WHEREAS the DCCA, in partnership with the Woodbine Entertainment Group and Woodbine Mohawk Racetrack, have been selected to host an RCMP Musical Ride on September 19th and 21st, 2023;

AND WHEREAS 2023 marks the RCMP's 150th anniversary and the RCMP have chosen Campbellville to be the only GTA stop on their cross-country tour;

AND WHEREAS this event will not be eligible for the 2023 Milton Small Grant Program as it is expected to require paid admission for attendees over 12 years of age, in order to mitigate the costs of holding the event;

AND WHEREAS The DCCA will require financial support in order to host the RCMP Musical Ride event and maximize the national and international exposure for Campbellville and Milton, and to host an expected attendance of over 5000 people to event;

AND WHEREAS Through the Milton Culture Plan, the Town of Milton's Strategic vision includes consideration for community placemaking and events which "strengthen culture-led economic and social development" (Milton Culture Plan - Here to Stay");

THEREFORE BE IT RESOLVED THAT the Town of Milton provide a grant of up to \$5,000.00 (five thousand dollars) to the Destination Campbellville Community Association in support of hosting the RCMP Musical Ride in 2023;

THAT the funding be provided to the Destination Campbellville Community Association in a manner that is consistent with the Town's Small Grant Program. This includes as a pre-requisite for payment the submission to the Town of a post-event summary in the prescribed template as well as the submission of receipts for the expenses that are funded by the grant provided;

THAT the grant be provided from the approved 2023 operating budget for the Mayor and Council, with funding from the Ontario Lottery and Gaming Corporation revenue.

THE CORPORATION OF THE TOWN OF MILTON

BY-LAW NO. 029-2023

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 30th day of June, 2023 and the second one being the 29th day of September, 2023. The 2023 Interim due dates were February 28th 2023 and April 28th, 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

Schedule "A"
By-law No. 029-2023
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
Downtown Business Improvement Area	BIA Area 1	BIA Area 2	BIA Area 3			
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			

Schedule "B"
By-law No. 029-2023
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
Total Assessment	27,925,409,476

THE CORPORATION OF THE TOWN OF MILTON

BY-LAW NO. 030-2023

BEING A BY-LAW TO AUTHORIZE THE EXECUTION OF DOCUMENTS

WHEREAS pursuant to section 2(5) subsection (3) of the *Municipal Act*, S.O. 2001, c. 25, as amended, the power of the Council of the Corporation of the Town of Milton shall be exercised by By-law;

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

1. **THAT** the Mayor and Clerk of the Corporation of the Town of Milton are hereby authorized to execute and affix the corporate seal of the Town of Milton with respect to the documents as described in Schedule "A" to this By-law.
2. **THAT** notwithstanding the above, where any approvals are required such as Ontario Municipal Board approval or approval from Federal or Provincial Ministries as set out in Schedule "A", then the document concerned shall not be executed until such required approval has been received.
3. **THAT** this By-law comes into force on the day it is passed.

PASSED IN OPEN COUNCIL ON MAY 8, 2023.

Gordon A. Krantz Mayor

Meaghen Reid Town Clerk

THE CORPORATION OF THE TOWN OF MILTON

BY-LAW NO. 030-2023 SCHEDULE "A"

ITEM	DOCUMENT	APPROVALS	PARTY	OTHER APPROVALS
1.	Agreements associated with the approved recommendations contained within the Staff Report and any / all ancillary documents that may be required.	CORS-028-23 Town Council May 8, 2023	Various	N/A
2.	Agreement as outlined in Staff Report CORS-027-23 and any and all ancillary documents that may be required.	CORS-027-23 Town Council May 8, 2023	Pursuant to Staff Report CORS-027-23	N/A

THE CORPORATION OF THE TOWN OF MILTON

BY-LAW NO. 031-2023

BEING A BY-LAW TO CONFIRM THE PROCEEDINGS OF COUNCIL OF THE CORPORATION OF THE TOWN OF MILTON AT ITS MEETING HELD MAY 8, 2023

WHEREAS it is deemed expedient that the proceedings of the Council of the Corporation of the Town of Milton (hereinafter referred to as "Council") at its meeting held on May 8, 2023 be confirmed and adopted by by-law;

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

1. The proceedings and actions of Council at its meeting held on May 8, 2023 and considered by Council at the said meeting, and in respect of each Report, Motion, Recommendation and other actions passed and taken by Council at the said meeting are hereby adopted, ratified and confirmed.
2. The Mayor and proper officials of the Corporation of the Town of Milton are hereby authorized and directed to do all things necessary, and to obtain approvals where required, to give effect to the actions passed and taken by Council at the said meeting.

PASSED IN OPEN COUNCIL ON May 8, 2023.

Gordon A. Krantz Mayor

Meaghen Reid Town Clerk