

THE CORPORATION OF THE TOWN OF AJAX

BY-LAW NUMBER 21-2018

A By-law to establish the 2018 tax rates for the Multi-Residential, Commercial, Parking Lot, Shopping Centres, Office Building, Industrial and Large Industrial, property classes.

WHEREAS the Council of the Corporation of the Town of Ajax has adopted a 2018 budget that includes the estimates of all sums required during the year for the purposes of the municipality pursuant to Section 290(1) of the *Municipal Act, 2001, S.O. 2001* as amended;

AND WHEREAS Section 312(2) of the *Municipal Act, 2001, S.O. 2001* as amended, provides that for the purposes of raising the general local municipality levy, a local municipality shall, each year, pass a by-law levying a separate tax rate, as specified in the by-law, on the assessment in each property class in the local municipality rateable for local municipality purposes;

AND WHEREAS all property assessment rolls on which the 2018 taxes are to be levied have been returned and revised pursuant to the provisions of the *Assessment Act, R.S.O. 1990 c.A.31* as amended and its regulations;

AND WHEREAS Section 342(1)(b) of the *Municipal Act, 2001, S.O. 2001* as amended states in part that a municipality may pass by-laws providing for alternative instalments and due dates to allow taxpayers to spread the payment of taxes more evenly over the year;

AND WHEREAS Section 345(2) of the *Municipal Act, 2001, S.O. 2001* as amended, provides that a percentage charge, not to exceed 1 1/4 percent (1.25%) of the amount of taxes due and unpaid, may be imposed as a penalty for the non-payment of taxes on the first day of default or such later date as the by-law specifies;

AND WHEREAS Section 345(3) of the *Municipal Act, 2001, S.O. 2001* as amended, provides that interest charges, not to exceed 1 1/4 percent (1.25%) each month of the amount of taxes due and unpaid, may be imposed for the non-payment of taxes in the manner specified in the by-law but interest may not start to accrue before the first day of default;

AND WHEREAS The Regional Municipality of Durham sets and levies the 2018 rates of taxation for Regional General Purposes, Regional Solid Waste Management Purposes, and Durham Region Transit Commission;

AND WHEREAS, By-law 66-2017 authorized, in part, a 2018 interim tax levy for the Town of Ajax before the adoption of estimates for the current year;

NOW THEREFORE, the Council of the Corporation of the Town of Ajax enacts as follows:

1. For the year 2018, the Corporation of the Town of Ajax shall levy upon the Property Classes set out in Schedule "A", the rates of taxation as set out in Schedule "A" attached to this by-law.
2. The total final taxes levied shall be reduced by the amount of the interim taxes levied.
3. Taxes shall become due and payable in two (2) instalments, with the exact instalment dates to be established by the Director of Finance/Treasurer.
4. On application to the Town, a taxpayer may pay taxes by a pre-authorized payment plan. In the event of the default of payment on the pre-authorized payment plan, enrollment in the plan shall be terminated and the final tax levy shall be due and payable on the instalment dates as set out in section 3.
5. Any person may make payment of the taxes into a financial institution to the credit of the Treasurer, and the person making the payment shall be entitled to be issued a receipt by the institution for the amount paid.
6. In the event an instalment is not paid on its due date, there shall be imposed a penalty of 1 1/4 percent (1.25%) on the first day of the calendar month following non payment.

7. In the event an instalment is not paid on its due date, interest shall be imposed at the rate of 1 1/4 percent (1.25%) per month on the first day of the second calendar month following the due date and on the first day of every calendar month thereafter until the taxes are paid.
8. If any instalment remains unpaid at the due date, all future instalments become immediately due and payable.
9. The Treasurer is hereby authorized to accept part payment from time to time on account of taxes due, provided that the acceptance of any part payment shall not affect the collection of any percentage charge imposed under sections (6) and (7) of this by-law.
10. Notwithstanding the provisions of the by-law, all taxes shall be deemed to have been imposed and to be due on and from the first day of January 2018.
11. Nothing in this by-law shall prevent the Treasurer from proceeding at any time with the collection of any tax, or any part thereof, in accordance with the provisions of the statutes and by-laws governing the collection of taxes.

If any section or portion of this By-law or of Schedule "A" is found by a court of competent jurisdiction to be invalid, it is the intent of the Council of the Corporation of the Town of Ajax that all remaining sections and portions of this By-law and Schedule "A" continue in force and effect.

READ a first and second time this
Twenty-third day of April, 2018.

READ a third time and passed this
Twenty-third day of April, 2018.



Mayor



D-Clerk

**SCHEDULE "A" TO BY-LAW NO. 21- 2018
2018 TAX RATES AND LEVY REQUIREMENTS**

TAX RATES

TAXES LEVIED

Class	Town of Ajax	Region General	Region Waste	Region Transit	Education	Total Tax Rate	2018 CVA	Town of Ajax	Region General	Region Waste	Region Transit	Education	Total Levy
Multi-Residential	0.645083%	0.993960%	0.087804%	0.101594%	0.170000%	1.998441%	300,085,906	1,935,803	2,982,734	263,487	304,869	510,146	5,997,040
New Multi-Residential	0.380172%	0.585779%	0.051746%	0.059873%	0.170000%	1.247570%	0	0	0	0	0	0	0
Commercial Full	0.501136%	0.772163%	0.068211%	0.078924%	1.077055%	2.497489%	888,566,549	4,452,927	6,861,182	606,100	701,292	9,570,350	22,191,852
Commercial Excess Land	0.400909%	0.617730%	0.054569%	0.063139%	0.861644%	1.997991%	7,493,813	30,043	46,292	4,089	4,732	64,570	149,726
Commercial Vacant Land	0.400909%	0.617730%	0.054569%	0.063139%	0.861644%	1.997991%	43,724,926	175,297	270,102	23,860	27,607	376,753	873,620
Commercial Full (New Const)	0.501136%	0.772163%	0.068211%	0.078924%	1.077055%	2.497489%	185,078,270	927,494	1,429,106	126,244	146,071	1,993,395	4,622,309
Commercial Excess Land (New Const)	0.400909%	0.617730%	0.054569%	0.063139%	0.861644%	1.997991%	4,981,912	19,973	30,775	2,719	3,146	42,926	99,538
Commercial Vacant Land (New Const)	0.400909%	0.617730%	0.054569%	0.063139%	0.861644%	1.997991%	1,757,479	7,046	10,856	959	1,110	15,143	35,114
Parking Lot	0.501136%	0.772163%	0.068211%	0.078924%	1.077055%	2.497489%	4,803,152	24,070	37,088	3,276	3,791	51,733	119,958
Shopping Centre Full	0.501136%	0.772163%	0.068211%	0.078924%	1.077055%	2.497489%	332,897,508	1,668,269	2,570,511	227,073	262,736	3,585,489	8,314,079
Shopping Centre Excess Land	0.400909%	0.617730%	0.054569%	0.063139%	0.861644%	1.997991%	1,146,625	4,597	7,083	626	724	9,880	22,909
Shopping Centre Full (New Const)	0.501136%	0.772163%	0.068211%	0.078924%	1.077055%	2.497489%	93,426,237	468,193	721,403	63,727	73,736	1,006,252	2,333,310
Shopping Centre Excess Land (New Const)	0.400909%	0.617730%	0.054569%	0.063139%	0.861644%	1.997991%	4,831,369	19,369	29,845	2,636	3,050	41,629	96,530
Office Building Full	0.501136%	0.772163%	0.068211%	0.078924%	1.077055%	2.497489%	11,303,845	56,648	87,284	7,710	8,921	121,749	282,312
Office Building Full (New Const)	0.501136%	0.772163%	0.068211%	0.078924%	1.077055%	2.497489%	0	0	0	0	0	0	0
Industrial Full	0.755160%	1.163569%	0.102787%	0.118930%	1.340000%	3.480446%	139,801,503	1,055,725	1,626,687	143,698	166,266	1,873,340	4,865,716
Industrial Excess Land	0.578968%	0.892088%	0.078805%	0.091181%	1.027354%	2.668396%	2,160,878	12,511	19,277	1,703	1,970	22,200	57,661
Industrial Vacant Land	0.578968%	0.892088%	0.078805%	0.091181%	1.027354%	2.668396%	30,721,206	177,866	274,060	24,210	28,012	315,616	819,763
Industrial Full (New Const)	0.755160%	1.163569%	0.102787%	0.118930%	1.090000%	3.230446%	9,468,350	71,501	110,171	9,732	11,261	103,205	305,870
Large Industrial Full	0.755160%	1.163569%	0.102787%	0.118930%	1.340000%	3.480446%	21,017,300	158,714	244,551	21,603	24,996	281,632	731,496
Large Industrial Full (New Const)	0.755160%	1.163569%	0.102787%	0.118930%	1.090000%	3.230446%	0	0	0	0	0	0	0
TOTAL							2,083,266,828	11,266,046	17,359,007	1,533,453	1,774,290	19,986,008	51,918,804