

# The Corporation of the Town of Ajax

## By-Law Number 32-2025

A By-law to establish the 2025 tax rates for the Residential/Farm, Farmlands, Pipelines, Managed Forests, 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 2025 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 2025 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 2025 rates of taxation for Regional General Purposes, Regional Solid Waste Management Purposes, and Durham Region Transit Commission;

**And whereas**, By-law 80-2024 authorized, in part, a 2025 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 2025, 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, as follows:
  - June 27, 2025 - 50% of the final levy rounded to the nearest whole dollar
  - September 26, 2025 - balance of final levy
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 2025.
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  
14<sup>th</sup> day of April, 2025.

Read a third time and passed this  
14<sup>th</sup> day of April, 2025.

**Shaun Collier, Mayor**

**Thomas Street, Deputy Clerk**

**Schedule A Town of Ajax By-Law Number 32 - 2025**  
**2025 Tax Rates and Levy Requirements**

<b>Property Class</b>	<b>Tax Rate</b>	<b>2025 CVA</b>	<b>Taxes Levied</b>
Residential	0.437825%	18,397,412,381	80,548,471
Farmlands Awaiting Development Phase 1	0.328369%	0	0
Multi-Residential	0.817200%	529,726,320	4,328,923
New Multi-Residential	0.481608%	0	0
Commercial Full	0.634846%	1,485,859,753	9,432,921
Commercial Excess Land	0.634846%	9,628,162	61,124
Commercial Vacant Land	0.634846%	69,435,700	440,810
Parking Lot	0.634846%	7,787,100	49,436
Shopping Centre Full	0.634846%	513,383,276	3,259,193
Shopping Centre Excess Land	0.634846%	3,483,000	22,112
Office Building Full	0.634846%	10,528,500	66,840
Industrial Full	0.885939%	164,191,289	1,454,635
Industrial Excess Land	0.885939%	1,774,800	15,724
Industrial Vacant Land	0.885939%	27,672,700	245,163
Large Industrial Full	0.885939%	44,970,200	398,409
Pipelines	0.538262%	27,334,000	147,129
Farm	0.087565%	26,527,900	23,229
Managed Forest	0.109456%	0	0
	Total	21,319,715,081	100,494,119