

The Corporation of the Town of Aurora

By-law Number XXXX-26

Being a By-law to set and levy the rates of Taxation for the taxation year 2026.

Whereas for the purposes of raising the general local municipality levy, subsection 312(2) of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended (the "Act"), provides that 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 the Council of The Corporation of the Town of Aurora (the "Town") considers it necessary and desirable to levy certain tax rates on the whole of the rateable property according to the last revised assessment roll for the Town for the purpose of raising the Town's estimated tax levy requirement of \$65,127,972 adopted for the taxation year 2026, and the said tax rates are included in the tax rates set out in Schedule "A" to this By-law;

And whereas the property classes have been prescribed by the Minister of Finance under the *Assessment Act*, R.S.O. 1990, c. A.31, as amended, and Regulations thereto;

And whereas The Regional Municipality of York has approved the tax rates and tax ratios to raise its estimated expenditures adopted for the year 2026;

And whereas pursuant to Ontario Regulation 400/98, amended to Ontario Regulation 297/25, made under the *Education Act*, R.S.O. 1990, c. E.2, as amended, the Minister of Finance has established the Education Tax Rates for all property classes for the year 2026;

And whereas on December 9, 2025, the Council of the Town enacted By-law Number 6742-25 which levied an Interim Property Tax on the Residential, Multi-Residential, Commercial, Industrial, Pipelines, Farmland and Managed Forests classes of property, before the adoption of the estimates for the taxation year 2026;

Now therefore the Council of The Corporation of the Town of Aurora hereby enacts as follows:

1. For the property taxation year 2026, the Town shall levy upon the Residential Assessment, Multi-Residential Assessment, Commercial Assessment, Industrial Assessment, Pipelines Assessment, Farmland Assessment and Managed Forests Assessment the rates of taxation per current value assessment, as adjusted by the provisions of the *Continued Protection for Property Taxpayers Act*, S.O. 2000, c. 25, and which are set out in Schedule "A" to this By-law.
2. The levy provided for in Schedule "A" to this By-law shall be reduced by the amount of the Interim Property Tax levy set out in By-law Number 6742-25 for the taxation year 2026 on the Residential, Multi-Residential, Commercial, Industrial, Pipelines, Farmland and Managed Forests classes of property.
3. For the payments-in-lieu of taxes due and payable to the Town, the actual amount due to the Town shall be based on the assessment roll as returned and the rates as prescribed in Schedule "A" to this By-law for the taxation year 2026, the revenue from which is considered as non-tax revenue for the Town in its budgets.

4. For the railway right-of-way taxes due and payable to the Town in accordance with Ontario Regulation 387/98, as amended and as established by the Minister of Finance, the actual amount due to the Town shall be based on the assessment roll as returned and the rates as prescribed in Schedule "A" to this By-law for the taxation year 2026, the revenue from which is considered as tax revenue for the Town in its budgets.
5. For the utility transmission line taxes due and payable to the Town in accordance with Ontario Regulation 387/98, as amended and as established by the Minister of Finance, the actual amount due to the Town shall be based on the assessment roll as returned and the rates as prescribed in Schedule "A" to this By-law for the taxation year 2026, the revenue from which is considered as tax revenue for the Town in its budgets.
6. All rates and taxes levied under the authority of this By-law shall, pursuant to section 342 of the Act, be due and payable in two instalments on Tuesday, July 21, 2026, and Tuesday, September 22, 2026. These due dates are subject to amendment by the Director of Finance - Treasurer, or his/her designate, if required, to meet the statutory notice period set out in section 343 of the Act and may be changed for all properties in any or all property tax classes, but not for individual tax accounts.
7. All taxes payable to the Town under the Pre-authorized Tax Payment Plans shall be due and payable on the last business day of each calendar month, starting in January 2026, and continuing as required until and including December 2026, in the manner established for each of the said plans.
8. The Director of Finance - Treasurer or his/her designate shall add to the Collector's Roll all or any municipal charges in arrears for water and sewer billings, cutting weeds, property standards infractions, or any other charges which should be levied pursuant to any statute or by-law against the respective properties chargeable therewith and that the same shall be collected in the same manner and at the same time as all other rates or levies.
9. A late payment penalty charge at the rate of one and one quarter percent (1.25%) shall be levied on the non-payment of any instalment of the taxes or any portion thereof as at the first day of each calendar month following the instalment date.
10. If any taxes levied pursuant to this By-law remain unpaid on the first day of the month following the date a late payment penalty charge was added pursuant to section 10 of this By-law, interest at the rate of one and one quarter percent (1.25%) of the unpaid taxes as at the date of calculation shall be levied, and likewise again on the first day of each month thereafter for as long as there are taxes remaining unpaid.
11. Partial payments are to be applied to accounts in accordance with section 347 of the Act. Despite the provisions of subsection 347(3) of the Act, the Director of Finance - Treasurer or his/her designate shall apply all payments received, including partial payments, to accounts in a consistent manner.
12. The Director of Finance - Treasurer or his/her designate is hereby authorized to mail or cause to be mailed the notices specifying the amount of taxes payable by a person liable for property taxes, addressed to them at their place of residence or place of business.

13. That if there is a default of payment of any installment by the day named for the payment thereof, the subsequent installment(s) shall forthwith become payable.
14. Schedule "A" attached hereto shall be and form a part of this By-law.
15. Where there is a conflict between a provision(s) of this By-law and any other by-law of the Town, the provision(s) of this By-law shall prevail to the extent of the conflict.
16. In the event any part or provision of this By-law, including any part or provisions of a Schedule(s), is declared by a court of competent jurisdiction to be void, illegal or invalid, the offending part or provision shall be considered as separate, severable and struck out from the remaining parts or provisions of this By-law, which parts or provisions shall remain valid, binding and of full force and effect.

Enacted by Town of Aurora Council this 28th day of April, 2026.

Tom Mrakas, Mayor

Anne Kantharajah, Town Clerk

Schedule "A"

Town of Aurora 2026 Property Tax Rates		
TAX CLASS	TAX CODES	MUNICIPAL
Residential Taxable: Full	RT	0.00328541
Multi-Residential Taxable: Full	MT	0.00328541
Commercial Farmland Awaiting Development	C1	0.00082135
Commercial Taxable: Full	CT	0.00437649
Commercial Taxable: Excess Land	CU	0.00437649
Commercial Taxable: Vacant Land	CX	0.00437649
Office Buildings Taxable: Full	DT	0.00437649
Office Buildings Taxable: Excess Land	DU	0.00437649
Parking Lot Taxable Full	GT	0.00437649
Shopping Centre Taxable: Full	ST	0.00437649
Shopping Centre Taxable: Vacant Land	SU	0.00437649
Industrial Taxable: Full	IT	0.00539858
Industrial Taxable: Full Shared as Payment In Lieu	IH	0.00539858
Industrial Taxable: Excess Land	IU	0.00539858
Industrial Taxable: Vacant Land	IX	0.00539858
Large Industrial Taxable: Full	LT	0.00539858
Pipelines Taxable: Full	PT	0.00301930
Farm Taxable: Full	FT	0.00082135
Managed Forests Taxable: Full	TT	0.00082135
PAYMENT IN LIEU CLASS	TAX CODES	MUNICIPAL
Commercial Payment In Lieu Full Rate	CF	0.00437649
Commercial Payment In Lieu General Rate	CG	0.00437649
Commercial Payment In Lieu General Rate - Excess Land	CW	0.00437649
Commercial Payment In Lieu General Rate -Vacant Land	CZ	0.00437649
Commercial Payment In Lieu Tenant of the Province	CP	0.00437649
Industrial Payment In Lieu: Full, Taxable tenant of Prov.	IP	0.00539858
Industrial Payment In Lieu General Rate - Vacant Land	IZ	0.00539858
Residential Payment In Lieu General Rate	RG	0.00328541