

Authority: Notice of Motion, moved by Mayor Lastman,
seconded by Councillor Ootes, and
Report dated December 22, 1997,
from the Chief Financial Officer and Treasurer,
adopted by Council on January 6, 1998

Intended for first presentation to Council: January 6, 1998

Adopted by Council: January 6, 1998

CITY OF TORONTO

BY-LAW No. 10-1998

To provide for the levy and collection of 1998 interim realty taxes and penalties for non-payment thereof.

WHEREAS subsection 370(8) of the Municipal Act, as amended by the Fair Municipal Finance Act, 1997 and the Fair Municipal Finance Act, 1997 (No.2), provides that for 1998, the council of a local municipality may, before the adoption of the estimates for the year, pass a bylaw levying taxes (the "interim taxes") on the assessment of property in the municipality rateable for local municipality purposes; and

WHEREAS subsection 2(2) of the City of Toronto Act, 1997, provides that the City of Toronto is a local municipality for all purposes; and

WHEREAS the said section 370, as amended, provides in subsection 9 thereof that the interim taxes shall be levied "on the assessment according to the assessment roll, as most recently revised before the by-law is passed, for taxation in 1997 in accordance with the following:

1. Taxes on residential and farm assessment shall be set by levying a mill rate that does not exceed the prescribed percentage (or 50 per cent if no percentage is prescribed) of the residential mill rate levied in 1997,
2. Taxes on commercial and industrial assessment shall be set by levying a mill rate that does not exceed the mill rate that would raise, on all the commercial and industrial assessment rateable for local municipality purposes in 1997, the prescribed percentage (or 50 per cent if no percentage is prescribed) of the total taxes raised on that commercial and industrial assessment in 1997 including all business taxes levied in 1997"; and

WHEREAS no percentages have been prescribed for the purposes of the said subsection 370(9); and

WHEREAS the said section 370 provides in subsection 7 thereof that "if as a result of municipal restructuring parts of a local municipality as it exists on January 1 of a year were, at any time, in the preceding year, in different local municipalities" then section 370 applies "for the purposes of the current year with respect to each such area as though it were a separate municipality"; and

WHEREAS during 1997, parts of the City of Toronto were in six different local municipalities known as area municipalities under the Municipality of Metropolitan Toronto Act; and

WHEREAS each mill rate for taxes on residential and farm assessment set out in Column II in section 2 of this by-law does not exceed 50 per cent of the residential mill rate levied in 1997 on such assessment in the area of the City of Toronto set out in Column I opposite each such mill rate; and

WHEREAS each mill rate for taxes on commercial and industrial assessment set out in Column III in section 2 of this by-law does not exceed the mill rate that would raise, on all the commercial and industrial assessment rateable for local municipality purposes in 1997 in the area of the City of Toronto set out in Column I opposite such rate, more than 50 per cent of the total taxes raised on such assessment in 1997 including all business taxes levied in 1997.

The Council of the City of Toronto (the “Council”) HEREBY ENACTS as follows:

1. In this by-law:

“area” means the part of the City of Toronto which was the geographical area of an “area municipality” as defined by the Municipality of Metropolitan Toronto Act, as it read on December 31, 1997 and each such area is referred to by the name of the former municipality;

“Treasurer” means the Chief Financial Officer and Treasurer of the City of Toronto; and

“Tax Collector” means any person who was a collector or tax collector appointed, pursuant to the provisions of the Municipal Act, by by-law of a former area municipality in force on December 31, 1997, and notwithstanding any provision in another by-law of the City of Toronto, includes the Treasurers of the former area municipalities for the purposes of this by-law.

2. Before the adoption of the estimates for 1998, there shall be levied as taxes on the assessment of all property in the City of Toronto rateable for local municipality purposes according to the assessment roll as most recently revised before this by-law is enacted for taxation in 1997, in amounts calculated within each of the areas set out in Column I by the application of,

- (a) in the case of property classified as residential and farm assessment, the mill rate set out opposite such area under Column II, and
- (b) in the case of property classified as commercial and industrial assessment, the mill rate set out opposite such area under Column III:

Column I (Area)	Column II (Residential/Farm Mill Rate)	Column III (Commercial/Industrial Mill Rate)
East York	240.29	410.11
Etobicoke	223.28	379.64
North York	225.04	379.96
Scarborough	231.00	396.00
Toronto	235.25	399.88
York	251.34	416.54

3. The taxes levied by subsection 1(2) shall be paid in installments which shall be due and payable in respect of each property situated within each area listed under Column I below, on the dates set out opposite such area under Columns II to V as may be applicable:

Column I (Area)	Column II (1st Instalment)	Column III (2nd Instalment)	Column IV (3rd Instalment)	Column V (4th Instalment)
East York	February 13	March 13	April 14	
Etobicoke	February 12	March 12	April 9	
North York	February 2	March 2	April 1	
Scarborough	February 9	April 8		
Toronto	February 13	March 13	April 14	May 11
York	February 20	March 20	April 17	

4. The payment of taxes, or any instalment thereof, may be made, in respect of property situated within each area listed in Column I below, at the location for payment set out opposite such area under Column II below:

Column I (Area)	Column II (Location for Payment)
East York	850 Coxwell Avenue
Etobicoke	399 The West Mall
North York	5100 Yonge Street
Scarborough	150 Borough Drive
Toronto	100 Queen Street West
York	2700 Eglinton Avenue West

5. Taxes shall be payable to the Treasurer, City of Toronto.

6. When not in default, the payment of taxes, or any instalment thereof, may also be made at any financial institution permitted by the Municipal Act, as amended, as designated by the Treasurer.

7. The Treasurer or Tax Collectors may mail, or caused to be mailed, all notices of taxes required in accordance with the provisions of the Municipal Act, as amended, to the address of the residence or place of business of the person taxed pursuant to this by-law. Notices will not be mailed to tenants. It is the responsibility of the person taxed to notify and collect taxes from tenants or other persons.

8. The Treasurer or the Tax Collectors shall be and they are hereby authorized to accept part payment from time to time on account of any taxes due, and to give a receipt for such part payment provided that acceptance of any such part payment does not affect the collection of any percentage charge imposed or collectable under section 9 in respect to non-payment of any taxes or any class of taxes or of any instalment thereof.

9. A penalty for non-payment of taxes shall be added at the rate of 1.25 percent on the 1st day of default, and on the 1st day of each calendar month thereafter in which default continues, but not after December 31, 1998.

10. The Treasurer or the Tax Collectors shall add interest at the rate of 1.25 percent per month on the 1st day of each calendar month from the 31st day of December in the year in which the taxes are levied until the taxes are paid.

11. Except in the case of taxes payable under sections 33 and 34 of the Assessment Act, as amended, the percentage charge imposed by section 9 as a penalty for non-payment of taxes and monies payable as taxes shall be added to every tax or assessment, rent or rate or any instalment or part thereof remaining unpaid on the first day of default and on the first day of each calendar month thereafter in which such default continues but not after December 31, 1998; and it shall be the duty of a Tax Collector, immediately after the several dates named in section 2 to collect at once, by distress or otherwise under the provisions of the applicable statutes all such taxes, assessments, rents, rates or instalments or parts thereof as shall not have been paid on or before the several dates named as aforesaid, together with the said percentage charges as they are incurred.

12. In respect of taxes payable under sections 33 and 34 of the Assessment Act, as amended, the percentage charge imposed by section 9 as a penalty for non-payment of taxes and moneys payable as taxes shall be added to every amount of taxes so payable remaining unpaid on the first day after twenty-one days from the date of mailing by the Treasurer or a Tax Collector of a demand for payment thereof and on the first day of each calendar month thereafter in which default continues but not after December 31, 1998; and it shall be the duty of a Tax Collector immediately after the expiration of the said twenty-one days to collect at once by distress or otherwise under the provisions of the applicable statutes, all such taxes as shall not have been paid on or before the expiration of the said twenty-one-day period, together with the said percentage charges as they are incurred.

13. Nothing herein contained shall prevent the Tax Collectors from proceeding at any time with the collection of any rate, tax or assessment, or any part thereof, in accordance with the provisions of the statutes and by-laws governing the collection of taxes.

14. Where the sum of the total annual taxes for which any person is chargeable in the year 1998 for municipal, school, local improvement and other purposes, upon any real property assessed in one parcel to the same owner would according to the assessment thereon be less than \$10.00, the sum of such taxes shall be deemed to be \$10.00 and shall be so entered on the collector's roll and the difference between the sum that would have been entered but for this section and the sum of \$10.00 shall form part of the general funds of the City of Toronto and such levy shall be deferred to the issuance of the final tax bill.

15. Where tenants of land owned by the Crown or in which the Crown has an interest are liable for the payment of taxes and where any such tenant has been employed either within or outside the municipality by the same employer for not less than thirty days, such employer shall pay over to the Treasurer or Tax Collectors on demand out of any wages, salary or other remuneration due to such employee, the amount then payable for taxes under this by-law and such payment shall relieve the employer from any liability to the employee for the amount so paid.

ENACTED AND PASSED this 6th day of January, A.D. 1998.

MEL LASTMAN,
Mayor

NOVINA WONG,
City Clerk

(Corporate Seal)