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CITY OF TORONTO

BY-LAW No. 470-1998

To Levy and Collect Taxes for the Year 1998, to Impose a penalty charge for non-payment of 1998 taxes, to Provide for interest to be added to tax arrears and to Establish Tax Ratios for the Year 1998.

WHEREAS subsection 367(1) of the *Municipal Act*, as amended (the “Act”), provides for the council of a local municipality in each year to prepare and adopt estimates of all sums required during the year for the purposes of the municipality including amounts sufficient to pay all debts of the municipality falling due within the year, amounts required to be raised for sinking funds and amounts required for any board, commission or other body; and

WHEREAS subsection 368(2) of the Act provides that for the purposes of raising the general local municipality levy, the council of a local municipality shall, each year, pass a by-law levying a separate tax rate, as specified in the by-law, on all the assessment in each property class in the local municipality rateable for local municipality purposes; and

WHEREAS subsection 363(3) of the Act requires the council of a municipality that is not an upper tier or a lower tier municipality to pass a by-law on or before March 15 in each year to establish the tax ratios for that year for the municipality; and

WHEREAS by O. Reg. 523/97 the last date for a municipality to establish tax ratios for 1998 was extended to May 31, 1998; and

WHEREAS the aforementioned date was subsequently extended to July 15, 1998 by O.Reg. 249/98 and to August 14, 1998 by O. Reg. 406/98; and

WHEREAS subsection 257.7(1) of the *Education Act*, as amended, requires a municipality to levy and collect tax rates for school purposes on such tax rates as are prescribed by regulation; and

WHEREAS O.Reg 383/98 establishes a first subclass and a second subclass in the Farmland Awaiting Development class and establishes allowable tax reduction percentages for each subclass; and

WHEREAS subsection 368.1(3) of the Act, provides that the council of a local municipality shall specify, by by-law, the percentage reductions of the tax rates for municipal purposes for subclasses of property classes prescribed by regulation made under the *Assessment Act*; 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

The Council of the City of Toronto HEREBY ENACTS as follows:

1. In this by-law, except where otherwise specified:

“Area” means the part of the City of Toronto which was formerly 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;

“Tax Collector” means any person who was a collector or tax collector appointed, pursuant to the provisions of the Act, by by-law of a former area municipality which was in force on December 31, 1997, or any person subsequently appointed by Council to hold that office; and

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

2. The taxes for the year 1998, together with all other rents or rates payable as taxes shall be due and payable on and from the 1st day of January, 1998.

3. The percentage reduction of the total tax rate for the 1998 taxation year for the subclasses set out in Column II of the property class set out in Column I shall be established as the amount set out in Column III below:

Column I	Column II	Column III
(Property Class)	(Subclasses of Column I)	(Percentage Reduction)
Residential/Farm	- Farmland Awaiting Development (First Subclass)	65% of Residential/Farm rate
	(Second Subclass)	0% of Residential/Farm rate
Multi-Residential	- Farmland Awaiting Development (First Subclass)	65% of Residential/Farm rate
	(Second Subclass)	0% of Residential/Farm rate
Commercial	- Vacant Units and Excess Land	30% of Commercial rate
	- Vacant Land	30% of Commercial rate
	- Farmland Awaiting Development (First Subclass)	94% of Commercial rate
	(Second Subclass)	30% of Commercial rate
Industrial	- Vacant Units and Excess Land	35% of Industrial rate
	- Vacant Land	35% of Industrial rate

- Farmland Awaiting Development	
(First Subclass)	96% of Industrial rate
(Second Subclass)	35% of Industrial rate

4. The tax ratios for each property class and each subclass set out in Column I shall be established as the amount set out in Column II:

Column I	Column II
(Property Class/Subclass)	(Tax Ratio)
Residential/Farm	1.0000
Multi-Residential	5.2355
Commercial	4.2759
- Vacant Units and Excess Land	2.9931
- Vacant Land	2.9931
Industrial	5.9685
- Vacant Units and Excess Land	3.8795
- Vacant Land	3.8795
Farmlands	0.2500
Pipelines	1.9231
Large Private Theatres	4.2759

5. There shall be levied and collected as taxes on the assessment of all real property in the City of Toronto rateable for local municipal purposes according to the assessment roll for 1998 as finally altered, amended and corrected, in amounts calculated for each property class set out in Column I, the rate set out in Column II, which shall produce, when levied upon the total assessment for each property class set out in Column III, the total tax levy set out in Column IV:

Column I	Column II	Column III	Column IV
(Property Class/Subclass)	(Tax Rate)	(Taxable Assessment)	(Total Tax Levy)
Residential/Farm	0.799702%	117,863,376,058	\$942,555,776
Multi-Residential	4.186840%	12,428,576,381	\$520,364,607
Commercial	3.419446%	23,474,264,599	\$802,689,802
- Vacant Units and Excess Land	2.393588%	3,863,527,873	\$92,476,940
- Vacant Land	2.393588%	584,748,950	\$13,996,481
Industrial	4.773021%	2,604,790,075	\$124,327,177
- Vacant Units and Excess Land	3.102444%	696,320,475	\$21,602,953
- Vacant Land	3.102444%	265,557,254	\$8,238,765
- Farmland Awaiting Development	0.279896%	11,921,000	\$33,366

Column I	Column II	Column III	Column IV
(Property Class/Subclass)	(Tax Rate)	(Taxable Assessment)	(Total Tax Levy)
Farmlands	0.199926%	2,009,800	\$4,018
Pipelines	1.537907%	236,035,180	\$3,630,002
Large Private Theatres	3.419446%	38,601,875	\$1,319,970
	Total:	162,069,729,520	\$2,531,239,857

6. There shall be levied and collected as taxes on the assessment of all real property in the City of Toronto rateable for school purposes according to the assessment roll for 1998 as finally altered, amended and corrected, in amounts calculated for each property class set out in Column I, the rate set out in Column II, which shall produce, when levied upon the total assessment for each property class set out in Column III, the total tax levy set out in Column IV:

Column I	Column II	Column III	Column IV
(Property Class/Subclass)	(Tax Rate)	(Taxable Assessment)	(Total Tax Levy)
Residential/Farm	0.460000%	117,863,376,058	\$542,171,530
Multi-Residential	0.460000%	12,428,576,381	\$57,171,451
Commercial	4.223306%	23,474,264,599	\$991,390,025
- Vacant Units and Excess Land	2.956314%	3,863,527,873	\$114,218,015
- Vacant Land	2.956314%	584,748,950	\$17,287,015
Industrial	5.890982%	2,604,790,075	\$153,447,714
- Vacant Units and Excess Land	3.829138%	696,320,475	\$26,663,072
- Vacant Land	3.829138%	265,557,254	\$10,168,554
- Farmland Awaiting Development	0.161000%	11,921,000	\$19,193
Farmlands	0.115000%	2,009,800	\$2,311
Pipelines	2.029400%	236,035,180	\$4,790,098
Large Private Theatres	0.000000%	38,601,875	\$0
	Total:	162,069,729,520	\$1,917,328,979

7. There shall be levied and collected as taxes in the City of Toronto on the roadway or right of way of a railway company, other than the structures, substructures and superstructures,

rails, ties, poles and other property on the roadway or right of way, not including land leased by the railway company to another person for rent or other valuable consideration, the rate per acre as prescribed by O. Reg. 387/98 and O. Reg. 392/98.

8. There shall be levied and collected as taxes in the City of Toronto on land owned by a power utility prescribed by O. Reg 387/98 and O. Reg 392/98 (other than a public utility defined in subsection 27 (1) of the *Assessment Act*) and used as a transmission or distribution corridor, not including land leased by the power utility to another person for rent or other valuable consideration, a rate per acre as prescribed by O. Reg. 387/98 and O. Reg. 392/98.

9. All taxes and all other rents or rates payable as taxes, shall, subject to the provisions of section 14, be paid in 3 instalments which shall be equal or as nearly equal as practicable, and shall be due and payable on or before the respective dates set out below:

Instalment 1 - September 8, 1998
Instalment 2 - October 1, 1998
Instalment 3 - November 2, 1998

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

Column I	Column II
(Area)	(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

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

12. When not in default, the payment of taxes, or any instalment thereof, may also be made at any financial institution permitted by the Act and the Treasurer is hereby authorized to determine, in accordance with the provisions of the Act, the financial institutions where payment may be made.

13. When in default of payment of such instalments of taxes or any part of any instalment by the date for payment set out in section 10 hereof, the remaining instalment or instalments shall become due and payable immediately.

14. The Treasurer or the Tax Collector 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 shall not affect the collection of any

percentage charge imposed or collectable under section 16 or section 17 in respect to non-payment of any taxes or any class of taxes or of any instalment thereof.

15. A percentage charge of 1.25 per cent is imposed as a penalty for non-payment of taxes or any class or instalment thereof and shall be added to every tax or any instalment remaining unpaid on the first day of default and on the first day of each calendar month from then on in which default continues but not after December 31, 1998.

16. Interest charges in respect of unpaid taxes, other than those levied for the current year, shall be at the rate of 1.25 per cent per month for each month or fraction of it until the taxes are paid.

17. Except in the case of taxes payable under sections 33 and 34 of the Assessment Act, as amended, the percentage charge imposed by section 16 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 installment dates named in section 8 hereof 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 that have not been paid on or before the aforesaid dates named as aforesaid, together with the said percentage charges as they are incurred.

18. In respect of taxes payable under sections 33 and 34 of the Assessment Act, as amended, the percentage charge imposed by section 16 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.

19. Nothing herein contained shall prevent the Tax Collector 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.

20. Where the sum of the total annual taxes for which any person is chargeable in the 1998 taxation year for municipal, school, local improvement and other special 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 Tax 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.

21. 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 Collector 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.

22. The Treasurer or Tax Collector may mail, or caused to be mailed, all notices of taxes required in accordance with the provisions of the Act, to the address of the residence or place of business of the person taxed, the notice specifying the amount of taxes payable 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.

23. All moneys raised, levied or collected under the authority of this by-law shall be paid into the hands of the Treasurer, to be applied and paid to such persons and in such manner as the laws of Ontario and the by-laws or resolutions of the Council direct.

24. The Tax Collector shall deposit daily all sums of money received to the credit of the Treasurer in the bank or banks or other places of deposit approved by Council, from time to time, as directed by the Treasurer, and the Tax Collector shall immediately produce the bank or other certificates of the deposits to the Treasurer, who will credit the Tax Collector with the amounts of the certificates and issue a receipt for them, or the Treasurer may require the Tax Collector to pay over the sums received for taxes directly to the Treasurer or such officer as the Treasurer may direct to receive them.

25. The Tax Collector's roll for the year 1998 shall be returned by the Tax Collector to the Treasurer under the provisions of the applicable statutes, on or before the 31st day of December, 2000, and no extension of time for the return of the rolls shall be made until a report has been made by the Treasurer to Council.

ENACTED AND PASSED this 23rd day of July, A.D. 1998.

MEL LASTMAN,
Mayor

NOVINA WONG,
City Clerk

(Corporate Seal)