

Authority: Policy and Finance Committee Report No. 11, Clause No. 21,
as adopted by City of Toronto Council on December 14, 15 and 16, 1999
Enacted by Council: December 16, 1999

CITY OF TORONTO

BY-LAW No. 887-1999

To provide for the levy and collection of 2000 interim realty taxes and penalties for non-payment thereof.

WHEREAS subsection 370(1) of the Municipal Act, as amended (the “Act”), provides that for 2000, the council of a local municipality, before the adoption of the estimates for the year, may pass a by-law levying a separate tax rate, as specified in the by-law (the “interim levy by-law”), on the assessment in each property class in the municipality rateable for local municipality purposes (the “taxes”); 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 section 370 of the Act provides in subsection 3 thereof that the interim taxes are subject to the following restrictions:

1. The rate on a property class must be set so that the total amount raised, when the tax rate is levied on the applicable assessment rateable for local municipality purposes, does not exceed 50 per cent of the total amount raised for all purposes for the previous year by the levying of tax rates on all properties that, in the current year, are in the property class,
2. The rates must be set so that the amount raised does not exceed any limit in a regulation under section 371 of the Act,
3. The rates on the different classes of property must be in the same proportion to each other as the tax ratios established under section 363 of the Act for the property classes are to each other,
4. For the purposes of calculating the total amount raised for all purposes for the previous year, if any tax rates were levied for only part of the previous year because assessment was added to the collector’s roll during the year, an amount shall be added equal to the additional taxes that would have been levied if the tax rates had been levied for the entire year;
5. The total amount raised for all purposes for the previous year shall be adjusted in accordance with the following:
 - (i) the amount shall be decreased by the costs, for the previous year, of deferrals, cancellations or other relief to low-income seniors and low-income disabled persons under a by-law passed pursuant to subsection 373(1) of the Act,

- (ii) the amount shall be increased by any taxes deferred by low-income seniors or low-income disabled persons under a by-law passed pursuant to subsection 373(1) that were due in the previous year; and

WHEREAS the total amount raised, when the tax rate for each property class set out in Column II of section 2 of this by-law is levied on the applicable assessment rateable for local municipality purposes, does not exceed 50 per cent of the total amount raised for all purposes in the 1999 by the levying of tax rates on all the properties that, in 2000, are in the property class; and

WHEREAS no percentages have been prescribed for the purposes of the section 371; and

WHEREAS section 370 of the Act, provides in subsection 4.1 thereof that if an interim levy by-law is passed before the tax ratios for the current year are established, the tax ratios for the year for the purposes of levying the interim taxes, shall be deemed to be the tax ratios for the previous year; and

WHEREAS section 370 of the Act provides in subsection 4 thereof, that if an interim levy by-law is passed before the assessment roll for taxation in the current year is returned the interim taxes shall be levied on the assessment according to the assessment roll for taxation in the previous year as most recently revised before the by-law is passed or a preliminary assessment roll provided by the assessment commissioner for the purpose; and

WHEREAS section 370 of the Act, provides in subsection 4.2 thereof, that an interim levy by-law may provide for the levying of tax rates on assessment added, after the by-law is passed, to the collector's roll for the current year that was not on the assessment roll upon which the tax rates are levied; and

WHEREAS section 370 of the Act provides in subsection 7.1 thereof, that if the council of the municipality is of the opinion that the interim taxes levied on a property are too high or too low in relation to its estimate of the total taxes that will be levied on the property, the council may, by by-law, adjust the interim taxes on the property to the extent it considers appropriate; and

WHEREAS section 447.30 of the Act provides in subsection 1 thereof that section 447.30 applies rather than section 370 of the Act, for the 1999 and 2000 taxation years, with respect to properties to which Part XXII.1 of the Act applies; and

WHEREAS pursuant to By-law No. 473-1998, Part XXII.1 of the Act applies to the commercial, industrial and multi-residential property classes in the City of Toronto; and

WHEREAS it is anticipated that Ontario Regulation No. 434/98 will be amended by further regulation to provide that the application of section 447.30 of the Act is varied, in respect of 2000, in accordance therewith, so that the taxes otherwise levied under subsection 447.30 are limited to 50 per cent of the final 1999 taxes.

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

1. In this by-law:

“1998 Assessment-Related Tax Increase” means a “1998 Assessment-Related Tax Increase” as defined in By-law No. 472-1998;

“1998 Assessment-Related Tax Decrease” means a “1998 Assessment-Related Tax Decrease” as defined in By-law No. 472-1998;

“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 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.

2. Before the adoption of the estimates for 2000, 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, in amounts calculated for each property class set out in Column I, by applying the interim tax rate set out in Column II to the assessment set out in the assessment roll as most recently revised and on any assessment added to the collector’s roll for 2000 after this by-law is passed that was not on the assessment roll as most recently revised:

Column I (Property Class/Subclass)	Column II (Interim Tax Rate)
Residential/Farm	0.606851%
New Multi-Residential	0.606851%
Farmlands	0.151713%
Pipelines	1.7836535%

3. (1) The interim taxes levied by section 2 hereof on all real property in the residential/farm property class for which there is a 1998 Assessment-Related Tax Increase are deemed by City Council to be too high and shall be adjusted by subtracting therefrom 50 per cent of the amount of the 1998 Assessment-Related Tax Increase remaining, if any, to be phased-in in the 2001, and 2002 taxation years pursuant to subsection 3(2) of By-law No. 472-1998.

(2) The interim taxes levied by section 2 hereof on all real property in the residential/farm property class for which there is a 1998 Assessment-Related Tax Decrease are deemed by City Council to be too low and shall be adjusted by adding thereto 50 per cent of the amount of the 1998 Assessment-Related Tax Decrease remaining, if any, to be phased-in in the 2001 and 2002 taxation years pursuant to subsection 4(2) of By-law No. 472-1998.

4. (1) The taxes that would otherwise have been levied on the commercial, industrial and multi-residential property classes are varied in accordance with Ontario Regulation No. 434/98, as amended, so that the taxes on all property in the commercial, industrial and multi-residential property classes are limited to 50 per cent of the final 1999 taxes.

(2) If the 1999 taxes were levied for only part of the 1999 taxation year because assessment was added to the collector's roll during the year, for the purposes of subsection 4(1) hereof, the final 1999 taxes shall be deemed to equal to what the final 1999 taxes would have been if the 1999 tax rates had been levied for the entire year.

(3) Subsection 4(1) hereof does not apply with respect to a parcel if no taxes were levied on the parcel for 1999.

5. The taxes levied by section 2 as adjusted by section 3, and the taxes levied by section 4 hereof, shall be paid in three installments 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:

Installment 1 – March 1, 2000

Installment 2 – April 3, 2000

Installment 3 - May 1, 2000

6. The payment of taxes, or any instalment thereof, may be made at the following locations:

850 Coxwell Avenue

399 The West Mall

5100 Yonge Street

150 Borough Drive

100 Queen Street West

2700 Eglinton Avenue West

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

8. 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.

9. The Treasurer or Tax Collectors 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 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.

10. 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 11 in respect to non-payment of any taxes or any class of taxes or of any instalment thereof.

11. 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, 2000.

12. 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, 2000 until the taxes are paid.

13. Except in the case of taxes payable under sections 33 and 34 of the Assessment Act, as amended, the percentage charge imposed by section 11 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, 2000; and it shall be the duty of a Tax Collector, immediately after the several dates named in section 6 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.

14. In respect of taxes payable under sections 33 and 34 of the Assessment Act, as amended, the percentage charge imposed by section 11 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, 2000; 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.

15. 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.

16. Where the sum of the total annual taxes for which any person is chargeable in the year 1999 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.

17. 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.

18. Except as otherwise provided for, this By-law shall come into force on the 1st day of January, 2000.

19. Section 4 of this by-law and the provisions of section 5 related thereto, shall come into force on the date that the regulation amending Ontario Regulation No. 434/98 limiting taxes otherwise levied under subsection 447.30 of the Act for 2000 to 50 per cent of the final 1999 taxes is filed.

ENACTED AND PASSED this 16th day of December, A.D. 1999.

CASE OOTES,
Deputy Mayor

NOVINA WONG,
City Clerk

(Corporate Seal)