

Authority: Notice of Motion P(10), Moved by Councillor Augimeri, seconded by Councillor Shiner,
as adopted by City of Toronto Council on December 5, 6 and 7, 2000
Enacted by Council: December 7, 2000

CITY OF TORONTO

BY-LAW No. 11-2001

**To provide for the levy and collection of 2001 interim realty taxes
and penalties for non-payment thereof.**

WHEREAS Bill 140, the *Continued Protection for Property Taxpayers Act, 2000* amends various taxation provisions of the *Municipal Act*, including provisions dealing with the interim tax levy; and

WHEREAS Bill 140 received third reading on December 4, 2000 and is expected to receive Royal Assent on or before December 31, 2000; and

WHEREAS subsection 370(1) of Bill 140 provides that the council of a local municipality, before the adoption of the estimates for the year, under section 367 of the *Municipal Act* (the "Act"), may pass a by-law levying amounts on the assessment of property in the local 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 subsection 370(3) of Bill 140 provides that the amounts to be levied are subject to the following rules:

1. The amount levied on a property shall not exceed the prescribed percentage, or 50 percent if no percentage is prescribed, of the total amount of taxes for municipal and school purposes levied on the property for the previous year;

2. The percentage under paragraph 1 may be different for different property classes but shall be the same for all properties in a property class;

3. For the purposes of calculating the total amount of taxes for the previous year under paragraph 1, if any taxes for municipal and school purposes were levied on a property 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 on the property if the taxes for municipal and school purposes had been levied for the entire year; and

WHEREAS no percentages have been prescribed for the purposes of paragraph 1 of subsection 370(3); and

WHEREAS subsection 370(4) of Bill 140 provides that if a by-law is passed under subsection 370(1), before the assessment roll for taxation in the current year is returned, the amounts under subsection (1) shall be levied on the assessment according to,

- (a) the collector's roll for taxation in the previous year as most recently revised before the by-law is passed; or
- (b) a preliminary assessment roll provided by the assessment corporation for that purpose; and

WHEREAS subsection 370(4.1) of Bill 140 provides that a by-law under subsection 370(1) may provide for the levying of amounts 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 amounts are levied; and

WHEREAS subsection 373(13) of Bill 140 provides that section 373, as it read on December 31, 2000 continues to apply to deferrals given under the section prior to that date; and

WHEREAS Bill 140 provides that the foregoing amendment comes into force on January 1, 2001 and applies to the 2001 and subsequent taxation years; and

WHEREAS Council at its meeting held on July 31, 1998 passed By-law No. 603-1998 being a "By-law To Establish a Property Tax Assistance Program for Eligible Low Income Disabled Persons and Low Income Seniors who are Owners of Residential Real Property in the City of Toronto"; and

WHEREAS By-law No. 603-1998 was amended by By-law No. 725-1999; and

WHEREAS section 370 of the Act provides in subsection 7.1 that if the council of the municipality is of the opinion that the interim rates levied under subsection 370(1) 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 under subsection 370(1) to the extent it considers appropriate; and

WHEREAS Council is of the opinion that the interim rates that would be levied under subsection 370(1) of Bill 140 in respect of properties receiving deferrals of taxes under By-law No. 603-1998, as amended by By-law No. 725-1999, are too high; and

WHEREAS Council has determined that amounts levied under subsection 370(1) shall be levied on the amount levied in 2000 less any deferred amount for properties owned by eligible low income disabled persons or low income seniors as defined in By-law No. 603-1998, as amended by By-law No. 725-1999;

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

1. In this by-law:

"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. (1) Before the adoption of the estimates for 2001, there shall be levied as taxes on the assessment of property in the City of Toronto rateable for local municipality purposes in amounts calculated for each property so that the taxes for each property are limited to 50% of the total 2000 taxes for that property.
- (2) Amounts under subsection (1) shall be levied on the assessment according to,
 - (a) the collector’s roll for taxation in the previous year as most recently revised before this by-law is passed; or
 - (b) a preliminary assessment roll provided by the assessment corporation for that purpose.
- (3) For the purposes of calculating the total amount of taxes referred to in subsection (1), if any taxes for municipal and school purposes were levied on a property 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 on the property if the taxes for municipal and school purposes had been levied for the entire year.
- (4) Amounts under subsection (1) shall be levied in respect of assessment added, after the coming into force of this by-law, to the collector’s roll for the current year (2001) that was not on the assessment roll upon which the amounts are levied.
- (5) Amounts levied under subsection (1) shall be levied on the amount levied in 2000 less any deferred amount for properties owned by eligible low income disabled persons or low income seniors as defined in By-law No. 603-1998, as amended by By-law No. 725-1999.

3. The taxes levied by subsection 2(1) as adjusted by subsections 2(3), 2(4) and 2(5) shall be paid in three 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 - March 1, 2001

Instalment 2 - April 2, 2001

Instalment 3 - May 1, 2001

- 4.** 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
- 5.** Taxes shall be payable to the Treasurer, City of Toronto.
- 6.** When not in default, the payment of taxes, or any instalment may also be made at any financial institution permitted by the Act, and the Treasurer is authorized to determine, in accordance with the provisions of the Act, the financial institutions where payments may be made.
- 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 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.
- 8.** The Treasurer or Tax Collectors shall be and they are 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.
- 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, 2001.
- 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, 2001 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, 2001; and it shall be the duty of a Tax Collector, immediately after the several dates named in section 3 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 in section 3, 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 mailing by the Treasurer or a Tax Collector of a demand for payment and on the first day of each calendar month thereafter in which default continues but not after December 31, 2001; 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 2001 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.

16. This By-law shall come into force on the 1st day of January, 2001 or the date that the *Continued Protection for Property Taxpayers Act, 2000* receives Royal Assent, whichever date is later.
ENACTED AND PASSED this 7th day of December, A.D. 2000.

CASE OOTES,
Deputy Mayor

NOVINA WONG,
City Clerk

(Corporate Seal)