

Authority: Policy and Finance Report No. 16, Clause No. 3,
as adopted by City of Toronto Council on December 4, 5 and 6, 2001
Enacted by Council: December 6, 2001

CITY OF TORONTO

BY-LAW No. 1002-2001

To provide for the levy and collection of 2002 interim realty taxes and penalties for non-payment thereof.

WHEREAS subsection 370(1) of the *Municipal Act* (the “Act”) 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 the Act 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 the Act 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 the Act 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.

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 2002, 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 2001 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 (2002) that was not on the assessment roll upon which the amounts are levied.

3. The taxes levied by subsection 2(1) as adjusted by subsections 2(3) and 2(4) 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, 2002

Instalment 2 - April 2, 2002

Instalment 3 - May 1, 2002

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. When in default of payment of such instalment of taxes or any part of any instalment by the date for payment set out in section 3 hereof, the remaining instalment or instalments shall become due and payable immediately.
8. 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.
9. 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 10 in respect to non-payment of any taxes or any class of taxes or of any instalment.
10. 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, 2002.
11. 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, 2002 until the taxes are paid.
12. Except in the case of taxes payable under sections 33 and 34 of the *Assessment Act*, as amended, the percentage charge imposed by section 10 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,

2002; 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.

- 13.** In respect of taxes payable under sections 33 and 34 of the *Assessment Act*, as amended, the percentage charge imposed by section 10 as a penalty for non-payment of taxes and monies payable as taxes shall be added to every amount of taxes so payable remaining unpaid on the first day after thirty 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, 2002; and it shall be the duty of a Tax Collector immediately after the expiration of the said thirty 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 thirty day period, together with the said percentage charges as they are incurred.
- 14.** 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.
- 15.** Where the sum of the total annual taxes for which any person is chargeable in the year 2002 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.
- 16.** 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.
- 17.** 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.

- 18.** 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.

ENACTED AND PASSED this 6th day of December, A.D. 2001.

CASE OOTES,
Deputy Mayor

ULLI S. WATKISS
City Clerk

(Corporate Seal)