

Authority: Policy and Finance Committee Report No. 2, Clause No. 44,
as adopted by City of Toronto Council on March 1, 2 and 3, 2004
Enacted by Council: March 3, 2004

CITY OF TORONTO

BY-LAW No. 238-2004

**To amend Municipal Code Chapter 441, Fees, to establish certain fees for services provided
by the Revenue Services Division.**

WHEREAS Part XII, section 391 of the *Municipal Act, 2001*, as amended provides that a municipality may pass by-law imposing fees or charges on any class of persons for services or activities provided or done by it or on behalf of it; and

WHEREAS at its meeting of March 1, 2 and 3, 2004 Council of the City adopted various fees with respect to tax-related services and documents provided by the Revenue Services Division of the Finance Department;

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

1. Chapter 441, Fees, of The City of Toronto Municipal Code be amended by adding the following:

§ 441-13.1 Fees for Tax Apportionment Applications and Statements of Account.

- A. As used in this section, the following terms shall have the meanings indicated:

Tax Apportionment Application - An application under section 356 of the *Municipal Act, 2001* for apportionment of taxes between two parcels of land if each parcel can be legally conveyed under the *Planning Act* individually.

Statement of Accounts (Overdue Tax Notices) – A statement, excluding the statement sent in January of each year, which provides a notification of outstanding taxes and provides the taxpayer the opportunity to fulfil their tax obligations.

- B. The fees shall be as set out in Schedule B to § 441-13.1, which is attached hereto and forms part of this by-law.
- C. The fees in Schedule B to § 441-13.1 shall take effect commencing on June 1, 2004.

ENACTED AND PASSED this 3rd day of March, A.D. 2004.

DAVID R. MILLER,
Mayor

ULLI S. WATKISS
City Clerk

(Corporate Seal)

SCHEDULE B TO § 441-13.1
FEE SCHEDULE FOR TAX APPLICATIONS AND STATEMENTS OF ACCOUNT
(All fees include GST where required)

SERVICE	FEE OR CHARGE
For each Tax Apportionment Application submitted to the Treasurer pursuant to Section 356 of the <i>Municipal Act, 2001</i>	\$50.00
For each Tax Statement, excluding the January Tax Statements, for accounts with an overdue balance greater than \$99.99	\$5.00