

Authority: Administration Committee Report No. 5, Clause No. 10,  
as adopted by City of Toronto Council on July 20, 21 and 22, 2004  
Enacted by Council: July 22, 2004

**CITY OF TORONTO**

**BY-LAW No. 578-2004**

**To repeal Chapter 767, Taxation, Article VI, Costs for Proceeding Under Municipal Tax Sales Act, §§ 767-24 and 767-25 of the Municipal Code and to amend Municipal Code Chapter 441, Fees, to include a new Scale of Costs for Tax Sale Proceedings for Tax Arrears.**

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

WHEREAS Part XI, section 385 of the *Municipal Act, 2001*, specifically permits a municipality to fix a scale of costs to be charged as the reasonable costs of proceedings under this Part; and

WHEREAS at its meeting of July 20, 21 and 22, 2004 Council of the City adopted the new 2004 Scale of Costs (Schedule C) that reflects a recovery of the costs incurred for each legislatively required step of the tax sale process:

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

1. Chapter 767, Taxation, Article VI, Costs for Proceeding Under Municipal Tax Sales Act, §§ 767-24 and 767-25 of the City of Toronto Municipal Code are hereby repealed.
2. Chapter 441, Fees, of the City of Toronto Municipal Code is amended by adding the following sections:

**§ 441-16. Scale of Costs for Tax Sale Proceedings Under Part XI of the Municipal Act, 2001, Sale of Lands for Tax Arrears.**

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

SCALE OF COSTS – A fixed scale/schedule of all associated material, support, and disbursement costs incurred for each legislatively required step of the tax sale process under Part XI of the *Municipal Act, 2001*.

- B. The fees shall be as set out in Schedule C to § 441-16 at the end of this chapter.
- C. The fees in Schedule C to § 441-16 shall take effect commencing on January 1, 2004.

**§ 441-17. Conflicting provisions**

To the extent of any conflict between this article and any by-law of the former area municipalities respecting fees for proceedings under Part XI of the *Municipal Act, 2001*, Sale of Lands for Tax Arrears or the former *Municipal Tax Sales Act*, R.S.O. 1990, c. M.60, this article prevails.

ENACTED AND PASSED this 22nd day of July, A.D. 2004.

DAVID R. MILLER,  
Mayor

ULLI S. WATKISS  
City Clerk

(Corporate Seal)

**SCHEDULE C TO § 441-16**  
**2004 SCALE OF COSTS FOR PROCEEDINGS UNDER SECTION 385 OF THE**  
**MUNICIPAL ACT, 2001, PART XI SALE OF LAND FOR TAX ARREARS.**  
 (All fees include GST where required)

<b>Cost Descriptions</b>	<b>2004 Costs (\$)</b>
Registration of Tax Arrears Certificate	750.00 plus actual costs (i.e. including title search, execution search & registration)
Preparation & Notice of Registration	25.00/per notice sent, plus actual costs
Preparation of Statutory Declaration	150.00
Preparation and Registration of Tax Arrears Cancellation Certificate	150.00 plus actual costs*
Execution of Extension Agreement	500.00
Preparation of Final Notice	25.00/per notice, plus actual costs
Preparation of Tender Forms for Public Sale	25.00/per notice sent
Public Tender Application	25.00 - due upon pick-up
Sale by Public Tender	400.00 plus actual costs (i.e. advertising)
Preparation of Land Transfer	500.00 plus actual costs
Payment into Court and Statement of Facts	275.00 plus actual costs
Charges for Surveys, Advertising, Soil Testing, Preparation and Placement of Placards	Actual costs
Farm Debt Review Board	25.00 plus actual costs
Registered Mail Costs	Actual costs
Registration File Folders	Actual costs

\* "actual costs" refers to actual disbursements