

Authority: Policy and Finance Committee Report 2, Clause 1,  
adopted as amended, by City of Toronto Council on March 29 and 30, 2006  
Enacted by Council: April 27, 2006

**CITY OF TORONTO**

**BY-LAW No. 258-2006**

**To amend City of Toronto Municipal Code Chapter 71, Financial Control.**

WHEREAS § 71-17 of Chapter 71, Financial Control, provides authority to the Chief Financial Officer to write off outstanding and uncollectible amounts of not more than \$10,000 in certain circumstances; and

WHEREAS it is recommended that § 71-17 of Chapter 71 be amended to also provide authority to the Chief Financial Officer to write off tax arrears, following a failed tax sale, where such arrears do not exceed \$10,000;

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

1. Municipal Code Chapter 71, Financial Control, is amended by adding the following subsection to § 71-17 as follows:

“A.1. Despite the provisions of Subsection A, the Chief Financial Officer is authorized to write off outstanding tax arrears as uncollectible, following a failed tax sale, if the amount is not more than \$10,000.”

ENACTED AND PASSED this 27th day of April, A.D. 2006.

DAVID R. MILLER,  
Mayor

ULLI S. WATKISS  
City Clerk

(Corporate Seal)