

Authority: Administration Committee Report 4, Clause 7,
as adopted by City of Toronto Council on June 27, 28 and 29, 2006
Enacted by Council: June 29, 2006

CITY OF TORONTO

BY-LAW No. 524-2006

To amend Municipal Code Chapter 441, Fees, to add fees for providing Tax Calculation Statements and to increase fees for providing Tax History Statements.

WHEREAS section 391 of the *Municipal Act, 2001* (the “Act”) provides that a municipality may pass by-laws 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 June 27, 28 and 29, 2006 Council of the City adopted various fees with respect to tax-related services and documents provided by the Revenue Services Division; and

WHEREAS certain provisions in the Toronto Municipal Code Chapter 441, Fees, Section 441-13, “Taxation Document and Services” require amendment;

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

1. Section 441-13 of Municipal Code Chapter 441, Fees, is amended by deleting the words “Tax Payment Details/Detailed Tax Statement” wherever they appear and substituting the words “Tax History Statement”.
2. Subsection 441-13A of Municipal Code Chapter 441, Fees, is amended by adding the following:

TAX CALCULATION STATEMENT – A statement outlining how annual property taxes, including any capping/claw-back or other adjustments, are calculated for individual Commercial, Industrial and Multi-Residential properties.

3. Subsection 441-13B of Municipal Code Chapter 441, Fees, is amended by:
 - (1) deleting the words “Tax Payment Details/Detailed Tax Payment” under Column 1, and the corresponding term “\$15.00 per taxation year” under Column 2, and substituting the following:

Column 1
Material

Column 2
Fee or Charge

Tax History Statement
(Taxation years 1998 and
onwards)
Tax History Statement
(Taxation years prior to 1998)

\$35.00 per tax account
per taxation year
\$50.00 per tax account
per taxation year

- (2) adding the following to Columns 1 and 2 respectively:

Column 1
Material

Column 2
Fee or Charge

Tax Calculation Statement

\$35.00 per tax account
per taxation year

4. Subsection 441-13C(1) of Municipal Code Chapter 441, Fees, is amended by deleting the words “credit card”.
5. This by-law shall come into force on the 1st day of July, 2006

ENACTED AND PASSED this 29th day of June, A.D. 2006.

DAVID R. MILLER,
Mayor

ULLI S. WATKISS
City Clerk

(Corporate Seal)