

Authority: Executive Committee Item 44.12,
as adopted by City of Toronto Council on June 8 and 9, 2010
Enacted by Council: July 8, 2010

CITY OF TORONTO

BY-LAW No. 807-2010

To amend City of Toronto Municipal Code Chapter 765, Taxation, Personal Vehicle Tax.

WHEREAS at its meeting of June 24, 2008, City Council adopted By-law No. 625-2008, which by-law adopted a new Municipal Code Chapter 765, Taxation, Personal Vehicle Tax; and

WHEREAS Council has approved new refunds of the personal vehicle tax;

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

1. City of Toronto Municipal Code Chapter 765, Taxation, Personal Vehicle Tax, is amended as follows:
 - (1) Subsection 765-2B is amended by adding the following definition:

EXPIRY DATE — The date on which a permit would have expired if the holder had not renewed it.
 - (2) Subsection 765-13 is amended by deleting subsection B and adding the following:
 - B. (1) Upon receipt of satisfactory evidence and subject to § 765-13B(2), the Chief Financial Officer shall refund the following:
 - (a) the full amount of tax paid on the most recent payment date under § 765-7A; and
 - (b) half the amount of tax paid on the most recent payment date under § 765-7B.
 - (2) The Chief Financial Officer may only refund tax under § 765-13B (1) if one of the following two conditions were met prior to the expiry date immediately following the most recent payment date:
 - (a) the vehicle number plate was surrendered to the Ministry of Transportation; or
 - (b) the address of the holder is no longer in the City.
 - (3) No refund shall be made under § 765-13B unless an application for such refund is received by the Chief Financial Officer:
 - (a) on or before July 7, 2012, for tax paid on a payment date on or before July 7, 2010; or

- (b) up to 24 months after the payment date, for tax paid on a payment date after July 7, 2010.

C. If a vehicle is licensed by the City as a taxicab under Chapter 545, and upon receipt of satisfactory evidence, the Chief Financial Officer shall refund the following:

- (1) the full amount of tax paid on the most recent payment date under § 765-7A in respect of a period of validation which commences on or after September 1, 2010; and
- (2) half of the amount of tax paid on the most recent payment date under subsection § 765-7B in respect of a two-year period of validation if the second year commences on or after September 1, 2010.
- (3) No refund shall be made under § 765-13C after 24 months of the payment date.

D. Where a person has, in accordance with this chapter, applied for a refund under this chapter and the person's claim is in whole or in part refused, the Chief Financial Officer, or any person or entity authorized by the Chief Financial Officer, shall cause to be delivered to such person a statement of disallowance in such form as the Chief financial Officer shall require, and the statement shall specify the amount of the disallowance and the reasons therefor.

2. The by-law is deemed to have come into force on September 1, 2008.

ENACTED AND PASSED this 8th day of July, A.D. 2010.

SANDRA BUSSIN,
Speaker

ULLI S. WATKISS
City Clerk

(Corporate Seal)