

Authority: Government Management Committee Item GM22.22, adopted as amended, by City of Toronto Council on October 2, 3 and 4, 2017

CITY OF TORONTO

BY-LAW 1230-2017

To amend City of Toronto Municipal Code Chapter 767, Taxation, Property Tax, to delegate authority to waive late payment penalties and fees.

Whereas at its meeting of October 2, 3 and 4, 2017, City Council delegated authority to the City Treasurer to waive penalty charges and certain fees associated with a late payment of property taxes in certain circumstances; and

Whereas it is necessary to amend Municipal Code Chapter 767, Taxation, Property Tax, to reflect this delegation;

The Council of the City of Toronto enacts:

1. City of Toronto Municipal Code Chapter 767, Taxation, Property Tax, is amended by adding the following to Section 767-7:
 - E. (1) Authority is delegated to the following City Officials to waive penalty charges which have been charged pursuant to Subsection A, and to waive the first overdue statement fee charged pursuant to Chapter 441, Fees and Charges, in respect of the late payment of taxes or amount added to the tax roll to the following maximum amounts provided that the criteria set out in Subsection E(2) are met:
 - (a) Revenue Services Supervisors - \$100.00
 - (b) Revenue Services Managers - \$5,000.00
 - (c) Director of Revenue Services - \$10,000.00; and
 - (d) Treasurer - \$10,000.00
 - (2) The criteria referenced in (1) are as follows:
 - (a) the property is classified within the residential, multi-residential, commercial or industrial property class;
 - (b) the maximum amount that can be waived in one instance is the sum of the penalty amount charged pursuant to subsection A and the first overdue statement fee charged pursuant to Chapter 441, Fees and Charges;
 - (c) a property is eligible for a waiver under this section once every five years;
 - (d) no penalties and interest have been incurred in respect of the taxes on the property for the following periods of time:

- [1] if the property owner has owned the property for the past five years, the previous consecutive five year period; or
- [2] if the property owner has owned the property for less than the past five years, the period during which the property owner has owned the property;
- (e) an application has been made to the Treasurer for a waiver of penalty and interest charges by the property owner or by a person authorized by the owner to make property tax payments to the City;
- (f) full payment has been made of the overdue taxes or amounts added to the tax roll which had caused the penalty to be incurred; and
- (g) the property owner has not received compensation for the penalty or the overdue statement fee from a third party;

Enacted and passed on November 9, 2017.

Frances Nunziata,
Speaker

Ulli S. Watkiss,
City Clerk

(Seal of the City)