

Authority: Item CC27.1, adopted as amended, by City of Toronto Council on February 11, 2025  
City Council voted in favour of this by-law on February 11, 2025  
Written approval of this by-law was given by Mayoral Decision 4-2025 dated February 11, 2025

## **CITY OF TORONTO**

### **BY-LAW 104-2025**

**To amend City of Toronto Municipal Code Chapter 195, Procurement, Chapter 71, Financial Control, Chapter 257, Signing Authority, Chapter 169, Officials, City, Chapter 767, Taxation, Property Tax, Chapter 215, CreateTO, Chapter 217, Records, Corporate, Chapter 227, Reserve and Reserve Funds, Chapter 27, Council Procedures, Chapter 844, Waste Collection, Residential Properties, Chapter 849, Water and Sewage Services and Utility Bill, Chapter 140, Lobbying, and Chapter 150, Municipal Law Enforcement Officers to reflect necessary changes to the roles and responsibilities of Deputy Treasurer and Executive Director, Finance Shared Services.**

Whereas City Council has authorized the appointment of the Executive Director, Finance Shared Services to the statutory office of deputy treasurer; and

Whereas this necessitates changes to various Municipal Code chapters to reflect the changes to the roles and responsibilities of the deputy treasurers and Executive Director, Finance Shared Services;

The Council of the City of Toronto enacts:

1. The City of Toronto Municipal Code is amended by:
  - (A) Amending Chapter 195, Procurement, as follows:
    - i. Section 195-2 is amended by deleting the definition of “Controller”.
    - ii. Amending § 195-9.1(C) by deleting it in its entirety and substituting the following:
    - iii. In the opinion of the Chief Procurement Officer, in consultation with the City Solicitor, it is determined that the integrity of the solicitation process has been compromised as a result of:
      - A. A material breach of the process as disclosed in the solicitation;
      - B. Uncertainty, lack of clarity, potential confusion, or ambiguity in the drafting of the solicitation; or
      - C. Lack of equal access to significant information relative to the solicitation.

- iv. Amending § 195-10.2(C) by deleting the words “the Controller” wherever it appears and substituting the words “the Chief Financial Officer and Treasurer”.
- v. Amending § 195-10.2(D) by deleting the words “the Controller” wherever it appears and substituting the words “the Chief Procurement Officer”.
- vi. Amending § 195-13.5(B) by deleting the words “the Controller” wherever it appears and substituting the words “the Chief Procurement Officer”.

(B) Amending Chapter 71, Financial Control, as follows:

- i. Section 71-1 is amended by adding the definition of “Deputy Treasurer” and “Executive Director, Finance Shared Services” in alphabetical order:

DEPUTY TREASURER – A person appointed as a deputy treasurer under section 138 of the City of Toronto Act, 2006.

EXECUTIVE DIRECTOR, FINANCE SHARED SERVICES – A person appointed to the management position of Executive Director, Finance Shared Services in the City’s administrative organization and who has also been appointed as a deputy treasurer under section 138 of the City of Toronto Act, 2006.

- ii. Section 71-1 is amended by deleting the definition of “Commitment” and “Division Head” and replacing them as follows:

COMMITMENT –

- A. A contractual obligation for the purchase of goods, services or construction, including the execution of any document evidencing the obligation.
- B. A settlement of a legal action, if the settlement complies with the spending authorities in this chapter and has the concurrence of the City Solicitor and, where appropriate, the Director of Insurance and Risk Management.

DIVISION HEAD:

- A. Any General Manager or any director or executive director reporting to the City Manager, a Deputy City Manager, the Chief Financial Officer and Treasurer, the Controller, or the Executive Director, Finance Shared Services.
- B. The City Clerk, the City Solicitor and the Medical Officer of Health.

- C. The Auditor General, the Integrity Commissioner, the Lobbyist Registrar and the Ombudsman.
- D. For the purposes of making a commitment under this chapter for their office, a Deputy City Manager, the Chief Financial Officer and Treasurer, the Controller and the Executive Director, Finance Shared Services.
- E. A person authorized to act in the place of an official listed in Subsections A, B, C or D by Council or by the City Manager of another official under delegated authority.
- F. With the exception of Section 71-1, deleting “Controller” where it appears and substituting “Deputy Treasurer”.

(C) Amending Chapter 257, Signing Authority, as follows:

- i. Section 257-1 is amended by deleting the definitions of “Designated Employee” and “Head” in their entirety, and adding the definitions of “Executive Director, Finance Shared Services”, “Designated Employee” and “Head” in alphabetical order:

EXECUTIVE DIRECTOR, FINANCE SHARED SERVICES – A person appointed as Executive Director, Finance Shared Services in the City’s administrative organization and also as a deputy treasurer under section 138 of the City of Toronto Act, 2006.

DESIGNATED EMPLOYEE – An employee of a division that reports directly to the Chief Financial Officer, the Controller, or the Executive Director, Finance Shared Services, who has been designated by the Chief Financial Officer to sign cheques or transfer orders for the purposes of § 257-2.2, 257-2.3 or 257-2.4, as indicated in the designation.

HEAD:

- A. The City Manager, a Deputy City Manager, the Chief Financial Officer, the Controller and Executive Director, Finance Shared Services.
- B. Any general manager or any executive director or director reporting to the City Manager, a Deputy City Manager, the Chief Financial Officer, the Controller, or Executive Director, Finance Shared Services.
- C. The City Clerk, the City Solicitor and the Medical Officer of Health.

- D. The Auditor General, the Integrity Commissioner, the Lobbyist Registrar and the Ombudsman.
- E. A person authorized by Council to act in the place of an official listed in Subsection A, B, C or D.

- ii. Section 257-1.2 is amended by deleting it in its entirety and replaced as follows:

**§ 257-1.2. Deputy Treasurer.**

The Deputy Treasurer may act in the place of the Chief Financial Officer under this chapter.

- iii. Section 257-2.1 is amended by deleting it in its entirety and replaced as follows:

**§ 257-2.1. Signing of cheques by various officials.**

All cheques issued by the City on which the signatures are stamped, lithographed, engraved or electronically reproduced shall be signed by:

- A. The City Manager and the Chief Financial Officer and Treasurer;
- B. The City Manager and the Controller;
- C. The City Manager and the Executive Director, Finance Shared Services; or
- D. The City Manager and either the Director, Accounting Services or the Director, Capital Markets as designated by the Chief Financial Officer and Treasurer.

- iv. Section 257-4.2 is amended by deleting it in its entirety and replaced as follows:

**§ 257-4.2. Officials authorized to sign documents in place of Chief Financial Officer and Treasurer.**

The following officials or persons acting in the capacity of such officials are authorized to sign documents on behalf of the City in the place of the Chief Financial Officer and Treasurer where necessary:

- A. The Controller;
- B. The Executive Director, Finance Shared Services;
- C. The Director, Accounting Services;

- D. The Director, Capital Markets; and
- E. The Executive Director, Financial Planning.
- v. Section 257-4.3 is amended by deleting it in its entirety and replaced as follows:

**257-4.3. Officials authorized to sign certain taxation/collection documents in place of Chief Financial Officer.**

The Controller, the Executive Director, Finance Shared Services, the Director, Revenue Services, the Manager of Revenue Accounting and Collections, and the Manager of Property Taxation and Assessment are authorized to sign the following taxation and collection documents on behalf of the City in the place of the Chief Financial Officer:

- A. Tax certificate;
- B. Tax arrears certificate;
- C. Notice of registration of tax arrears certificate;
- D. Statutory declaration (first notice);
- E. Final notice;
- F. Statutory declaration (final notice);
- G. Tax arrears cancellation certificate;
- H. Extension agreement;
- I. Tax deed;
- J. Notice of vesting;
- K. Statement of compliance
- L. Payment into court - statement of facts;
- M. Notice of forfeiture;
- N. Bailiff warrant to distrain for taxes;
- O. Bailiff notice of seizure; and
- P. Bailiff notice of attornment of rent.

(D) Amending Chapter 169, Officials, City as follows:

- i. The title of Article 3 is amended by deleting it in its entirety and replacing it as follows:

Deputy City Manager, Corporate Services, Chief Financial Officer and Treasurer, Controller and Executive Director, Finance Shared Services

- ii. Section 169-3.3 is amended by deleting it in its entirety and adding a new section 169-3.3, section 169-3.4 and section 169-3.5 as follows:

**§ 169-3.3. Controller, responsibilities.**

In order to permit the Chief Financial Officer and Treasurer to focus on corporate finance, financial planning and finance and administration, the person appointed to the City's management position of Controller:

- A. Is appointed as deputy treasurer under section 138 of the City of Toronto Act, 2006; and
- B. Reports to the Chief Financial Officer and Treasurer and shall perform the duties and exercise the responsibilities that are assigned to the Controller by the City Manager, the Chief Financial Officer and Treasurer and Council.

**§ 169-3.4. Executive Director, Finance Shared Services, responsibilities.**

In order to permit the Chief Financial Officer and Treasurer to focus on corporate finance, financial planning and finance and administration, the person appointed to the City's management position of Executive Director, Finance Shared Services:

- A. Is appointed as deputy treasurer under section 138 of the City of Toronto Act, 2006; and
- B. Reports to the Chief Financial Officer and Treasurer and shall perform the duties and exercise the responsibilities that are assigned to the Executive Director, Finance Shared Services by the City Manager, the Chief Financial Officer and Treasurer and Council.

**§ 169-3.5. Additional duties and responsibilities.**

The Deputy City Manager, Corporate Services, the Chief Financial Officer and the Treasurer, the Controller and the Executive Director, Finance Shared Services shall carry out such additional duties and exercise such additional responsibilities as Council may from time to time prescribe.

(E) Amending Chapter 767, Taxation, Property Tax as follows:

- i. Section 767-1 is amended by deleting the definition of “Controller” and adding the definition of “Deputy Treasurer” in alphabetical order:

DEPUTY TREASURER – A person appointed as a deputy treasurer under section 138 of the City of Toronto Act, 2006.

- ii. Deleting “Controller” where it appears and substituting “Deputy Treasurer”.

(F) Amending Chapter 215, CreateTO as follows:

- i. Section 215-2.5, subsection B.(6) is deleted in its entirety and replaced as follows:

The Chief Financial Officer and Treasurer, the Controller, the Executive Director, Finance Shared Services and the Executive Director, Financial Planning shall act as financial liaisons with the Board to provide advice on corporate financial planning, budgeting, financial management and financial control matters and services, specific to tax-supported and/or rate-supported operating and capital budgets, but not including the commercial activities of the Board and its corporations.

(G) Amending Chapter 217, Records, Corporate as follows:

- i. Section 767-1 is amended by deleting the definition of “Division Head” and replaced as follows:

DIVISION HEAD - Any General Manager or any director or executive director reporting to the City Manager, a Deputy City Manager, the Chief Financial Officer and Treasurer, the Controller, or the Executive Director, Finance Shared Services.

- A. The City Clerk, the City Solicitor and the Medical Officer of Health.
- B. The Auditor General, the Integrity Commissioner, the Lobbyist Registrar and the Ombudsman.
- C. For the purpose of making a commitment under this chapter for their office, a Deputy City Manager, the Chief Financial Officer and Treasurer, the Controller and the Executive Director, Finance Shared Services.
- D. A person authorized to act in the place of an official listed in Subsections A, B, C or D by Council or by the City Manager or another official under delegated authority.

- (H) Amending Chapter 227, Reserve and Reserve Funds as follows:
- i. Section 227-1 is amended by deleting the definition of “Controller” adding the definition of “Deputy Treasurer” in alphabetical order:  
  
DEPUTY TREASURER – A person appointed as a deputy treasurer under section 138 of the City of Toronto Act, 2006.
  - ii. Deleting “Controller” where it appears and substituting “Deputy Treasurer”.
  - iii. Deleting “Corporate Finance” wherever it appears and substituting “Chief Financial Officer and Treasurer”.
- (I) Amending Chapter 27, Council Procedures as follows:
- i. Deleting “Controller” where it appears and substituting “Deputy Treasurer”.
- (J) Amending Chapter 844, Waste Collection, Residential Properties as follows:
- i. Deleting the definition of “Controller” from §844-30.1 and adding the definition of “Deputy Treasurer” in alphabetical order:  
  
DEPUTY TREASURER – A person appointed as a deputy treasurer under section 138 of the City of Toronto Act, 2006.
  - ii. Deleting “Controller” where it appears and substituting “Deputy Treasurer”.
- (K) Amending Chapter 849, Water and Sewage Services and Utility Bill as follows:
- i. Deleting the definition of “Controller” from §849-14.1 and adding the definition of “Deputy Treasurer” in alphabetical order:  
  
DEPUTY TREASURER – A person appointed as a deputy treasurer under section 138 of the City of Toronto Act, 2006.
  - ii. Deleting the definition of “Controller” from §849-26 and adding the definition of “Deputy Treasurer” in alphabetical order:  
  
DEPUTY TREASURER – A person appointed as a deputy treasurer under section 138 of the City of Toronto Act, 2006.
  - iii. Deleting “Controller” and “City Controller” where it appears and substituting “Deputy Treasurer”.



(L) Amending Chapter 140, Lobbying as follows:

- i. Deleting the words “Controller (in the City’s administrative organization and Deputy City Treasurer under section 138 of the City of Toronto Act, 2006 or its predecessor, section 286 of the Municipal Act, 2001” where it appears and substituting “Deputy Treasurer”.

(M) Amending Chapter 150, Municipal Law Enforcement Officers as follows:

- i. Deleting the definitions of “Chief Financial Officer and Treasurer” and “Controller” in §150-1 and adding the definitions of “Chief Financial Officer and Treasurer” and “Deputy Treasurer” as follows:

CHIEF FINANCIAL OFFICER AND TREASURER – The person appointed by Council as the City’s Chief Financial Officer and Treasurer and includes the Deputy Treasurer acting under delegated authority.

DEPUTY TREASURER – A person appointed as a deputy treasurer under section 138 of the City of Toronto Act, 2006.

2. By-law 154-2024 is amended by deleting “Controller” where it appears and substituting “Deputy Treasurer”.
3. By-law 18-97 is amended by deleting “Controller” where it appears and substituting “Deputy Treasurer”.
4. Bylaw 1428-2017 is amended by deleting “Controller” where it appears and substituting “Deputy Treasurer”.

Enacted and passed on February 11, 2025.

Frances Nunziata,  
Speaker

John D. Elvidge,  
City Clerk

(Seal of the City)