

Authority: Corporate Services Committee Report No. 3, Clause No. 31, as adopted by City of Toronto Council on April 16, 1998; Policy and Finance Committee Report No. 5, Clause No. 1, as adopted by City of Toronto Council on April 16, 2000; and Policy and Finance Committee Report No. 2, Clause No. 2, as adopted by City of Toronto Council at its Special meeting held on February 24, 25, 26, 27 and 28, 2003 and March 3, 2003
Enacted by Council: May 23, 2003

CITY OF TORONTO

BY-LAW No. 448-2003

To amend City of Toronto Municipal Code Chapter 441, Fees, to charge fees for taxation documents and services.

WHEREAS section 391 of the *Municipal Act, 2001* 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 or on behalf of it; and

WHEREAS at its meeting of April 16, 1998, City Council adopted various fees for tax-related services and documents provided by the Revenue Services Division of the Finance Department, some of which have subsequently been further amended by City Council;

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

1. Chapter 441, Fees, of The City of Toronto Municipal Code be amended by adding the following:

§ 441-13

- A. As used in this section, the following terms shall have the meanings indicated:

TAX CLEARANCE CERTIFICATE – A statement of all amounts owing for taxes, issued by the City's Treasurer pursuant to section 352 of the *Municipal Act, 2001*.

PRIOR YEAR TAX RECEIPT – A statement of all payments applied towards a property tax account for a specific year.

TAX PAYMENT DETAILS/DETAILED TAX STATEMENT – A record of all transactions occurring within a property tax account for a specific taxation year.

DISHONoured CHEQUE PROCESSING – Processing a cheque returned by a bank for reasons such as insufficient funds being available in the bank account upon which the cheque was drawn.

- B. The fee or charge in Column 2, Fee or Charge, of the following table shall be paid to the City for copies of the documents or for the services provided by the City listed opposite in Column 1, Material:

Column I: Material	Column II: Fee or Charge
Tax Clearance Certificate	\$65.00 per certificate
Prior Year Tax Receipt	\$5.00 per taxation year following the current taxation year
Tax Payment Details/Detailed Tax Statement	\$15.00 per taxation year
Dishonoured Cheque Processing	\$35.00 per cheque

- C. Where payment of a fee or charge is required under this section, the fee or charge is payable by cash, money order, cheque, credit card, or debit card at the time the applicant makes a request for the material.
- D. The fees or charges established by Subsection B do not include taxes, and any applicable sales, goods and services or other taxes shall be added to the fee or charge.
- E. (1) Subject to (2), the fees and charges established by Subsection B are effective June 1, 1998.
- (2) The fees and charges for Tax Clearance Certificates are effective from June 1, 2000, and the fees and charges for Dishonoured Cheque Processing are effective from June 1, 2003.
- F. To the extent of any conflict between this section and any by-law of the former Municipality of Metropolitan Toronto, the former Cities of Etobicoke, North York, Scarborough, Toronto and York, and the former Borough of East York, this section shall prevail.

ENACTED AND PASSED this 23rd day of May, A.D. 2003.

MEL LASTMAN,
Mayor

ULLI S. WATKISS
City Clerk

(Corporate Seal)