

Authority: Policy and Finance Committee Report 7, Clause 8,  
as adopted by City of Toronto Council on September 25, 26 and 27, 2006  
Enacted by Council: December 6, 2006

## **CITY OF TORONTO**

### **BY-LAW No. 3-2007**

#### **To provide for the levy and collection of 2007 interim property taxes and penalties for non-payment.**

WHEREAS subsection 317(1) of the *Municipal Act, 2001* (the “Act”) provides that the council of a local municipality, before the adoption of the estimates for the year under section 290 of the Act, may pass a by-law levying amounts on the assessment of property in the local municipality rateable for local municipality purposes (the “taxes”); and

WHEREAS subsection 2(2) of the *City of Toronto Act, 1997* provides that the City of Toronto is a local municipality for all purposes; and

WHEREAS subsection 317(3) of the Act provides that the amounts to be levied are subject to the following rules:

1. The amount levied on a property shall not exceed the prescribed percentage, or 50 percent if no percentage is prescribed, of the total amount of taxes for municipal and school purposes levied on the property for the previous year;
2. The percentage under paragraph 1 may be different for different property classes but shall be the same for all properties in a property class;
3. For the purposes of calculating the total amount of taxes for the previous year under paragraph 1, if any taxes for municipal and school purposes were levied on a property for only part of the previous year because assessment was added to the tax roll during the year, an amount shall be added equal to the additional taxes that would have been levied on the property if the taxes for municipal and school purposes had been levied for the entire year; and

WHEREAS no percentages have been prescribed for the purposes of paragraph 1 of subsection 317(3); and

WHEREAS subsection 317(4) of the Act provides that if a by-law is passed under subsection 317(1), before the assessment roll for taxation in the current year is returned, the amounts under subsection (1) shall be levied on the assessment according to:

- (a) the tax roll for taxation in the previous year as most recently revised before the by-law was passed; or
- (b) a preliminary assessment roll provided by the assessment corporation for that purpose; and

WHEREAS subsection 317(5) of the Act provides that a by-law under subsection 317(1) may provide for the levying of amounts on assessment added, after the by-law is passed, to the tax roll for the current year that was not on the assessment roll upon which the amounts are levied;

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

**1.** In this by-law:

“Treasurer” means the person appointed treasurer under section 286 of the *Municipal Act, 2001* for the City of Toronto.

- 2.** (1) Before the adoption of the estimates for 2007, there shall be levied as taxes on the assessment of property in the City of Toronto rateable for local municipality purposes in amounts calculated for each property so that the taxes for each property are limited to 50% of the total 2006 taxes for that property.
- (2) Amounts under subsection (1) shall be levied on the assessment according to:
- (a) the tax roll for taxation in the previous year as most recently revised before this by-law is passed; or
- (b) a preliminary assessment roll provided by the assessment corporation for that purpose.
- (3) For the purposes of calculating the total amount of taxes referred to in subsection (1), if any taxes for municipal purposes were levied on a property for only part of the previous year because assessment was added to the tax roll during the year, an amount shall be added equal to the additional taxes that would have been levied on the property if the taxes for municipal and school purposes had been levied for the entire year.
- (4) Amounts under subsection (1) shall be levied in respect of assessment added, after the coming into force of this by-law, to the tax roll for the current year (2007) that was not on the assessment roll upon which the amounts are levied.
- 3.** Subject to sections 4, 5, and 9, the taxes levied by subsection 2(1) as adjusted by subsections 2(3) and 2(4) shall be paid in three instalments which shall be equal or as nearly equal as practicable, and shall be due and payable on or before the respective dates set out below:

Instalment 1 - March 1, 2007  
Instalment 2 - April 2, 2007  
Instalment 3 - May 1, 2007

4. Under the City's monthly pre-authorized property tax payment program, and provided the Treasurer has received and approved a taxpayer's request to use the alternative instalments and due dates under that program, the payment of the taxes levied by subsection 2(1) as adjusted by subsection 2(3) and 2(4) shall, subject to section 9, be paid in five instalments which shall be equal or as nearly equal as practicable, and shall be due and payable on or before the respective dates set out below:

Instalment 1 - February 15, 2007

Instalment 2 - March 15, 2007

Instalment 3 - April 16, 2007

Instalment 4 - May 15, 2007

Instalment 5 - June 15, 2007

5. Under the City's two instalment pre-authorized property tax payment program, and provided the Treasurer has received and approved a taxpayer's request to use the alternative due dates under that program, the payment of the interim tax bill levied by subsection 2(1) as adjusted by subsection 2(3) and 2(4), subject to section 9, shall be paid in one instalment and shall be due and payable on or before March 1, 2007.

6. The payment of taxes, or any instalment thereof, may be made at the following locations:

850 Coxwell Avenue

399 The West Mall

5100 Yonge Street

150 Borough Drive

100 Queen Street West

2700 Eglinton Avenue West

7. Taxes shall be payable to the Treasurer, City of Toronto.
8. When not in default, the payment of taxes or any instalment may also be made at any financial institution permitted by the Act, and the Treasurer is authorized to determine, in accordance with the provisions of the Act, the financial institutions where payments may be made.
9. When in default of payment of such instalment of taxes or any part of any instalment by the date for payment set out in section 3, section 4 or section 5 hereof, the remaining instalment or instalments shall become due and payable immediately.
10. The Treasurer may mail, or cause to be mailed, all notices of taxes required in accordance with the provisions of the Act, to the address of the residence or place of business of the person taxed pursuant to this by-law. Notices will not be mailed to tenants. It is the responsibility of the person taxed to notify and collect taxes from tenants or other persons.

11. The Treasurer shall be and is authorized to accept part payment from time to time on account of any taxes due, and to give a receipt for such part payment provided that acceptance of any such part payment does not affect the collection of any penalty or interest charge imposed or collectable under section 12 or section 13 in respect to non-payment of any taxes or any class of taxes or of any instalment.
12. A percentage charge of 1.25 percent of taxes due and unpaid shall be imposed as a penalty for non-payment of taxes, or any instalment thereof, and shall be added to any tax or instalment remaining unpaid on the first day of default.
13. Interest charges for non-payment of taxes shall be added at the rate of 1.25 percent on the first day of default, and on the first day of each calendar month thereafter in which default continues.
14. Except in the case of taxes payable under sections 33 and 34 of the *Assessment Act*, as amended, any penalty imposed by section 12 or interest charge imposed by section 13 for non-payment of taxes and monies payable as taxes shall be added to every tax or assessment, rent or rate or any instalment of part thereof remaining unpaid on the first day of default and on the first day of each calendar month thereafter in which such default continues; and it shall be the duty of the Treasurer, immediately after the several dates named in section 3, section 4 or in section 5 as appropriate, to collect at once, by distress or otherwise under the provisions of the applicable statutes all such taxes, assessments, rents, rates or instalments or parts thereof as shall not have been paid on or before the several dates named in section 3, section 4 or section 5 as appropriate, together with the said penalty and interest charges as they are incurred.
15. In respect of taxes payable under sections 33 and 34 of the *Assessment Act*, as amended, any penalty imposed by section 12 or any interest charge imposed by section 13 for non-payment of taxes and monies payable as taxes shall be added to every amount of taxes so payable remaining unpaid on the first day after thirty days from the mailing by the Treasurer of a demand for payment and on the first day of each calendar month thereafter in which default continues; and it shall be the duty of the Treasurer immediately after the expiration of the said thirty days to collect at once by distress or otherwise under the provisions of the applicable statutes, all such taxes as shall not have been paid on or before the expiration of the thirty day period, together with the said penalty and interest charges as they are incurred.
16. Nothing herein contained shall prevent the Treasurer from proceeding at any time with the collection of any rate, tax or assessment, or any part thereof, in accordance with the provisions of the statutes and by-laws governing the collection of taxes.
17. All moneys raised, levied or collected under the authority of this by-law shall be paid into the hands of the Treasurer, to be applied and paid to such persons and in such manner as the laws of Ontario and the by-laws or resolutions of the Council direct.

**18.** This by-law shall come into force on the 1st day of January, 2007.

ENACTED AND PASSED this 6th day of December, A.D. 2006.

DAVID R. MILLER,  
Mayor

ULLI S. WATKISS  
City Clerk

(Corporate Seal)