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CHAPTER 765, TAXATION, PERSONAL VEHICLE TAX

**Chapter 765**

**TAXATION, PERSONAL VEHICLE TAX**

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**[HISTORY: Adopted by the Council of the City of Toronto 2008-06-24 by By-law No. 625-2008.<sup>1</sup> Amendments noted where applicable.]**

GENERAL REFERENCES

Municipal land transfer tax - See Ch. 760.  
Property tax - See Ch. 767.

ARTICLE I  
**General**

§ 765-1. **Interpretation.**

- A. Where this chapter provides that a matter shall be established to the satisfaction of the Chief Financial Officer and Treasurer or determined by the Chief Financial Officer and Treasurer or is in the opinion of the Chief Financial Officer and Treasurer, or the Chief Financial Officer and Treasurer resolves to take certain actions, and the Chief Financial Officer and Treasurer has received evidence that the Minister is satisfied with respect to the same or a corresponding matter or has made a determination with respect to the same or a

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<sup>1</sup> Editor's Note: This by-law was passed under the authority of section 267 of the *City of Toronto Act, 2006* (the "Act"), S.O. 2006, c. 11. This by-law came into force 2008-09-01.

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corresponding matter or has opined as to the same or a corresponding matter or has resolved to take any corresponding action pursuant to the *Highway Traffic Act*<sup>2</sup> or where a determination has been made by a court of law as to the same or a corresponding matter, the Chief Financial Officer and Treasurer may rely upon any such determination or opinion in order to be so satisfied or to determine such matter or to come to such opinion or to resolve to take such action.

- B. For greater certainty, the tax imposed by this chapter is imposed as a personal vehicle tax on holders residing in the City, and no provision of this chapter, including the manner of collection or payment or the provisions relating to determining residency or amount of tax payable, shall be construed as imposing the tax on any basis other than as a personal vehicle tax on holders residing in the City.

**§ 765-2. Definitions.**

- A. Terms not expressly defined in this chapter will have the meanings of those terms as used or defined in the *Highway Traffic Act*.<sup>3</sup>
- B. As used in this chapter, the following terms shall have the meanings indicated:

ADDRESS - Place where the holder ordinarily resides.

CHIEF FINANCIAL OFFICER AND TREASURER<sup>4</sup> - At any time, the person appointed as the City Treasurer under section 138 of the *City of Toronto Act, 2006*, S.O. 2006, C.11, Schedule A.

DESIGNATED COLLECTOR - A person designated under Article IV.

EFFECTIVE DATE - The date set out in § 765-9.

EXPIRY DATE - The date on which a permit would have expired if the holder had not renewed it. **[Added 2010-07-08 by By-law No. 807-2010<sup>5</sup>]**

GENERAL GOVERNMENT AND LICENSING COMMITTEE<sup>6</sup> - At any time, the General Government and Licensing Committee of the City or the persons or entity performing the functions of the General Government and Licensing Committee of the City, including any successor committee.

HIGHWAY TRAFFIC ACT - *The Highway Traffic Act*, R.S.O. 1990, c. H.8, as amended from time to time, and all regulations promulgated thereunder from time to time.

HOLDER - In relation to a permit, an individual in whose name the plate portion of a permit is or will be issued or renewed.

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<sup>2</sup> Editor's Note: See R.S.O. 1990, c. H.8.

<sup>3</sup> Editor's Note: See R.S.O. 1990, c. H.8.

<sup>4</sup> Editor's Note: By-law 17-2019 deleted all references to the title "Chief Financial Officer" and replaced the title with "Chief Financial Officer and Treasurer". By-law 17-2019 is deemed to have come into force on October 23, 2018.

<sup>5</sup> Editor's Note: This by-law came into force September 1, 2008.

<sup>6</sup> Editor's Note: By-law 255-2019 deleted all references to "Government Management Committee" and replaced them with "General Government and Licensing Committee". By-law 255-2019 is deemed to have come into force on December 13, 2018.

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INDIVIDUAL - A natural person.

LIGHT COMMERCIAL VEHICLE - A vehicle classified in the validation fee schedule under the *Highway Traffic Act*<sup>7</sup> as a commercial motor vehicle or a combination of a commercial motor vehicle and trailer or trailers, other than a bus, with a gross weight of not more than 3,000 kilograms, if the vehicle is used primarily for personal transportation.

LIMITED-SPEED MOTORCYCLE -

- (1) A motorcycle that:
  - (a) Has sufficient power to attain a rate of speed of more than 32 kilometres per hour on level ground within a distance of 1.6 kilometres from a standing start;
  - (b) Has a maximum attainable speed of 70 kilometres per hour or less, measured in accordance with International Organization for Standardization Standard ISO 7117:1995, entitled "Motorcycles - Measurement of Maximum Speed";
  - (c) Has steering handlebars that are completely restrained from rotating in relation to the axle of only one wheel in contact with the ground;
  - (d) Has a minimum seat height, when unladen, of 650 millimetres;
  - (e) Has a minimum wheel rim diameter of 250 millimetres and a minimum wheelbase of 1,016 millimetres; and
  - (f) Has an engine displacement of 50 cubic centimetres or less; or
- (2) A motorcycle manufactured on or after September 1, 1988, to which the manufacturer has affixed a compliance label pursuant to section 6 of the Motor Vehicle Safety Regulations under the *Motor Vehicle Safety Act*, S.C. 1993, c. 16, that identifies the motor vehicle as a limited-speed motorcycle and that continues to meet the requirements for a limited-speed motorcycle that were in force at the time that the motorcycle was manufactured.

MINISTER - The Minister of Transportation for Ontario.

MOTOR-ASSISTED BICYCLE - A bicycle that:

- (1) Is fitted with pedals that are operable at all times to propel the bicycle;
- (2) Weighs not more than 55 kilograms;
- (3) Has no hand- or foot-operated clutch or gearbox driven by the motor and transferring power to the driven wheel;
- (4) Has an attached motor driven by electricity or having a piston displacement of not more than 50 cubic centimetres; and

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<sup>7</sup> Editor's Note: See R.S.O. 1990, c. H.8.

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- (5) Does not have sufficient power to enable the bicycle to attain a speed greater than 50 kilometres per hour on level ground within a distance of two kilometres from a standing start.

**MOTORCYCLE** - A self-propelled vehicle having a seat or saddle for the use of the driver and designed to travel on not more than three wheels in contact with the ground, and includes a motor scooter, but does not include a motor-assisted bicycle.

**PASSENGER CAR** - A vehicle classified as a passenger car in the validation fee schedule under the *Highway Traffic Act*.<sup>8</sup>

**PAYMENT DATE** - The date of a transaction on which a holder renews for a period of validation commencing on or after the effective date.

**PERMIT** - A permit for a personal vehicle issued under subsection 7(7) of the *Highway Traffic Act*.

**PERSONAL VEHICLE** - A:

- (1) Passenger car;
- (2) Light commercial vehicle;
- (3) Motorcycle;
- (4) Limited-speed motorcycle; or
- (5) Motor-assisted bicycle;

where the holder (or any one or both holders, in the case of joint holders) is an individual.

**RENEW** - To renew the validation of a permit under the *Highway Traffic Act*, and "renewed" and "renewal" have corresponding meanings.

**SUBSEQUENT PAYMENT DATE** - The payment date immediately following the effective date, if such payment date is in respect of the transaction immediately following the effective date.

**TAX** - The tax imposed by this chapter including all penalties and interest that are or may be added to a tax under this chapter.

**TERMINATION DATE** - January 1, 2011 [**Added 2010-12-16 by By-law No. 20-2011**]

**TRANSACTION** - The payment by a holder of the validation fee in respect of a renewal.

**TRANSITION DATE** - A payment date that occurs prior to the effective date.

**VALIDATE** - To render a permit in force for the prescribed period of time, and "validation" and "validated" have corresponding meanings.

**VALIDATION FEE** - The fee payable for validation of a permit under the *Highway Traffic Act*.

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<sup>8</sup> Editor's Note: See R.S.O. 1990, c. H.8.

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**§ 765-3. Interpretation bulletins and guidelines.**

In administering this chapter, the Chief Financial Officer and Treasurer may issue such interpretation bulletins and guidelines as he or she may, from time to time, determine necessary or advisable.

**§ 765-4. Forms.**

The Chief Financial Officer and Treasurer may approve the use and format of forms for any purpose of this chapter and the forms may provide for such information to be furnished as the Chief Financial Officer and Treasurer may require for the enforcement and proper administration of this chapter.

ARTICLE II  
**Tax**

**§ 765-5. Liability to tax.**

Every holder residing in the City is liable to tax as required by this article.

**§ 765-6. Payment of tax.**

[Amended 2010-12-16 by By-law No. 20-2011; amended 2011-12-01 by By-law No. 1410-2011<sup>9</sup>]

- A. Subject to § 765-6B, tax shall be payable on each payment date.
- B. No tax shall be payable on a payment date that occurs on or after the termination date.
- C. Reserved.<sup>10</sup>

**§ 765-7. Amount of tax.**

- A. Tax is payable at the following rates:
  - (1) \$60 in respect of a passenger car;
  - (2) \$60 in respect of a light commercial vehicle;
  - (3) \$30 in respect of a motorcycle;
  - (4) \$30 in respect of a limited-speed motorcycle; and
  - (5) \$30 in respect of a motor-assisted bicycle.

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<sup>9</sup> Editor's Note: By-law No. 1410-2011 came into effect January 1, 2012.

<sup>10</sup> Subsection 765-6C was deleted by By-law No. 1410-2011, effective January 1, 2012.

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- B. Notwithstanding § 765-7A, where tax is payable on a payment date on which the holder renews for a two-year period of validation, tax is payable on that payment date at the following rates:
- (1) \$120 in respect of a passenger car;
  - (2) \$120 in respect of a light commercial vehicle;
  - (3) \$60 in respect of a motorcycle;
  - (4) \$60 in respect of a limited-speed motorcycle; and
  - (5) \$60 in respect of a motor-assisted bicycle.
- C. In the case of joint holders of a single permit, the amount of tax payable under § 765-7A and § 765-7B in respect of that personal vehicle shall be imposed jointly on both holders, and each holder is jointly and severally liable for the amount of tax payable.

**§ 765-8. Determination of residence.**

- A. A holder shall be deemed to be residing in the City where the address on the payment date is in the City.
- B. For greater certainty, the address on the payment date is the address at the time of the transaction.
- C. For the purposes of § 765-8A, in the case of joint holders of a single permit, the address of both holders shall be deemed to be the address shown on the plate portion of the permit.

**§ 765-9. Effective date.**

The effective date of this chapter shall be September 1, 2008.

**§§ 765-10. and 765-11. (Reserved)**<sup>11</sup>

**§ 765-12. Exemptions.**

No tax is payable by a holder which may be exempt from payment of the validation fee, from time to time, under the *Highway Traffic Act*<sup>12</sup> or any other statute of the Province of Ontario or by a holder that is a person or entity listed in section 268 or prescribed pursuant to subsection 272(b) of the *City of Toronto Act, 2006*, S.O. 2006, c.11, Schedule A.

**§ 765-13. Refunds of the tax.**

- A. Where a person has paid an amount under this chapter that is not payable under this chapter, the Chief Financial Officer and Treasurer may, upon receipt of satisfactory evidence, make a determination that the amount was wrongly paid, and if such a

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<sup>11</sup> Editor's Note: Sections 765-10 and 765-11 were deleted December 16, 2010 by By-law No. 20-2011.

<sup>12</sup> Editor's Note: See R.S.O. 1990, c. H.8.

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determination is made, the Chief Financial Officer and Treasurer shall refund all or part of the amount, but no refund shall be made unless an application for such refund is made within 24 months after the payment date.

- B. (1) Upon receipt of satisfactory evidence and subject to § 765-13B(2), the Chief Financial Officer and Treasurer shall refund the following: **[Amended 2010-07-08 by By-law No. 807-2010<sup>13</sup>]**
- (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 and Treasurer 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: **[Amended 2010-07-08 by By-law No. 807-2010<sup>14</sup>]**
- (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 and Treasurer: **[Amended 2010-07-08 by By-law No. 807-2010]**
- (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 and Treasurer shall refund the following: **[Added 2010-07-08 by By-law No. 807-2010]**
- (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 § 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 and Treasurer, or any person or entity authorized by the Chief Financial Officer and Treasurer,

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<sup>13</sup> Editor's Note: This by-law came into force September 1, 2008.

<sup>14</sup> Editor's Note: This by-law came into force September 1, 2008.

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shall cause to be delivered to such person a statement of disallowance in such form as the Chief Financial Officer and Treasurer shall require, and the statement shall specify the amount of the disallowance and the reasons therefor. **[Added 2010-07-08 by By-law No. 807-2010]**

- E. The Chief Financial Officer and Treasurer shall refund the following: **[Added 2010-12-16 by By-law No. 20-2011]**
- (1) The full amount of tax paid under § 765-7A on a payment date that occurred prior to the termination date, if the period of validation for which the holder renews commences on or after the termination date.
  - (2) Half the amount of tax paid under § 765-7B if the most recent payment date occurs before the termination date and the second year of the two-year period of validation commences after the termination date.

ARTICLE III  
**Information**

**§ 765-14. Information to be provided to Chief Financial Officer and Treasurer.**

- A. The following information shall be provided to the Chief Financial Officer and Treasurer or his or her agent in the form and manner approved by the Chief Financial Officer and Treasurer, including, without limitation:
- (1) Name of the holder (or holders, in the case of joint holders);
  - (2) Address;
  - (3) Transaction date;
  - (4) Vehicle licence plate number;
  - (5) Vehicle classification for purposes of determining the validation fee;
  - (6) Commencement date of the period of validation;
  - (7) Period of validation; and
  - (8) Such other information as determined by the Chief Financial Officer and Treasurer as being required for the enforcement or proper administration of this chapter.
- B. The information required pursuant to § 765-14A shall be provided to the Chief Financial Officer and Treasurer or his or her agent on each payment date and at such other times as the Chief Financial Officer and Treasurer may require.

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ARTICLE IV  
**Designated Collectors**

**§ 765-15. General.**

The City may, from time to time, enter into agreements, in writing, designating one or more persons, as the Chief Financial Officer and Treasurer considers appropriate, as designated collectors to assist in the administration of this chapter.

**§ 765-16. Chief Financial Officer and Treasurer as collector.**

The Chief Financial Officer and Treasurer may establish appropriate collection facilities at such location or locations as the Chief Financial Officer and Treasurer considers appropriate from time to time.

ARTICLE V  
**Offences and Fines**

**§ 765-17. False statements.**

- A. Every person is guilty of an offence under this chapter who:
- (1) Makes, participates in, assents to or acquiesces in the making of false or deceptive statements in a statement, application, form or other document prepared, submitted or filed under or for the purposes of this chapter; or
  - (2) Destroys, alters, mutilates, hides or otherwise disposes of any records or books of account, in order to evade payment of tax under this chapter; or
  - (3) Makes, assents to or acquiesces in the making of false or deceptive entries, or assents to or acquiesces in the omission to enter a material particular, in any records or books of account; or
  - (4) Wilfully, in any manner, evades or attempts to evade:
    - (a) Paying tax under this chapter; or
    - (b) Complying with this chapter; or
  - (5) Conspires with any person to commit an offence described in § 765-17A(1) through (4).
- B. In addition to any penalty otherwise provided by this chapter, every person is liable on conviction of an offence under § 765-17A to a minimum fine of \$250 for each day during which the offence continues, not exceeding a maximum total fine of \$5,000.

**§ 765-18. Failure to comply with audit or inspection.**

Every person who has failed to comply with or has contravened Article VII of this chapter is guilty of an offence and, in addition to any penalty otherwise provided by this chapter, is liable

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on conviction to a fine for each day during which the failure to comply with or contravention of Article VII of this chapter continues, not exceeding a maximum total fine of \$5,000.

**§ 765-19. Offence, general.**

Subject to §§ 765-17 and 765-18, every person who knowingly contravenes any provisions of this chapter is guilty of an offence and on conviction is liable to a fine for each day during which the contravention continues, not exceeding a maximum total fine of \$5,000, if no other penalty is provided for the offence.

ARTICLE VI  
**Penalties**

**§ 765-20. Failure to pay tax, fraud or wilful default.**

If the Chief Financial Officer and Treasurer is satisfied that a person's failure to pay tax is attributable to fraud or wilful default, the Chief Financial Officer and Treasurer may assess a penalty against the person in an amount equal to double the amount of tax payable.

**§ 765-21. Failure to comply with audit or inspection.**

Every person who fails to comply with Article VII of this chapter shall pay a penalty, when the Chief Financial Officer and Treasurer assesses it, in an amount not exceeding \$1,000.

ARTICLE VII  
**Audit and Inspection**

**§ 765-22. General.**

Any person authorized by the City for any purpose related to the administration or enforcement of this chapter may at all reasonable times enter into any premises or place where any business is carried on or any property is kept or where anything is done in connection with any business or where any books or records are or should be kept and:

- A. Audit or examine the books and records and any account, voucher, letter, telegram, facsimile, electronic or other document that relates or may relate to the information that is or should be in the books or records or to an amount payable under this chapter; and
- B. Require a designated collector, an officer, director, agent or representative of a designated collector, a person who is liable or possibly liable to pay tax under this chapter, an officer, director, agent or representative of that person or any person on the premises:
  - (1) To give him or her all reasonable assistance with his or her audit or examination;
  - (2) To answer all questions relating to the audit or examination either orally or, if he or she requires, in writing, on oath or by statutory declaration; and
  - (3) To attend at the premises or place with him or her for the purposes of giving reasonable assistance and answering questions relating to the audit or examination.

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**§ 765-23. Demand for information.**

The Chief Financial Officer and Treasurer may, for any purpose relating to the administration or enforcement of this chapter, serve on any person personally, by registered mail or by a courier service, a written demand for information or for the production on oath or otherwise of books, letters, accounts, invoices, financial statements, electronic and such other documents as the Chief Financial Officer and Treasurer or any other person authorized by the City to make the demand considers necessary to determine compliance with this chapter.

**§ 765-24. Compliance, demand for information.**

A person in receipt of a demand under § 765-23 shall comply with the demand within the time specified in the demand.

**§ 765-25. Compliance, no interference.**

No person shall hinder or molest or interfere with any person doing anything that he or she is authorized by this article to do or shall prevent or attempt to prevent any person doing any such thing, and despite any other by-law of the City to the contrary, every person shall, unless the person is unable to do so, do everything the person is required by this article to do.

ARTICLE VIII  
**Assessments**

**§ 765-26. General.**

The Chief Financial Officer and Treasurer may make an assessment of an amount of tax or penalty required under this chapter, together with any interest imposed thereon under this chapter:

- A. If a person responsible for the payment of tax fails to pay it as required under this chapter;  
or
- B. If a person is liable to pay tax or a penalty imposed under this chapter.

**§ 765-27. Limitations on assessment.**

The Chief Financial Officer and Treasurer may assess or reassess any person for any tax payable by the person under this chapter within six years from the day the tax became payable, except that where the Chief Financial Officer and Treasurer establishes that a person has made any misrepresentation that is attributable to neglect, carelessness or wilful default, or has committed any fraud in supplying any information under this chapter, or in omitting to disclose any information, then the Chief Financial Officer and Treasurer may assess or reassess, at any time the Chief Financial Officer and Treasurer considers reasonable, the tax payable by such person.

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**§ 765-28. Assessment on inspection.**

Where it appears from an inspection, audit or examination of the books of account, records or documents of any person that this chapter has not been complied with, the person making the inspection, audit or examination shall calculate the amount payable under this chapter in such manner and form and by such procedure as the Chief Financial Officer and Treasurer considers adequate and expedient, and the Chief Financial Officer and Treasurer shall assess the amount payable under this chapter.

**§ 765-29. Notice of assessment under §§ 765-26, 765-27 or 765-28.**

The Chief Financial Officer and Treasurer shall send by mail or registered mail or deliver by hand a notice of the assessment made under §§ 765-26, 765-27 or 765-28 to the person so assessed at the person's last known address, and the notice may provide that the amount assessed is payable forthwith and, in any event, the amount of the assessment shall be remitted to the Chief Financial Officer and Treasurer by the person so assessed within 30 days from the date of mailing or delivery of the notice of assessment.

**§ 765-30. Liability for tax not affected.**

Liability to pay an amount under this chapter is not affected by an incorrect or incomplete assessment or by the fact that no assessment has been made.

**§ 765-31. Chief Financial Officer and Treasurer not bound by information.**

The Chief Financial Officer and Treasurer is not bound by any information delivered by or on behalf of a person responsible for the payment of tax under this chapter and may, notwithstanding any information that has been delivered or if no information has been delivered, assess the tax payable.

**§ 765-32. Assessment valid and binding.**

An assessment, subject to being varied or vacated on an objection or appeal and subject to a reassessment, shall be deemed to be valid and binding despite any error, defect or omission therein or in any proceeding under this chapter relating thereto.

**§ 765-33. Payment notwithstanding appeal.**

The amount of any assessment is payable within the time required by the notice of assessment regardless of whether an objection or appeal from the assessment is made or taken.

ARTICLE IX  
**Objections**

**§ 765-34. Notice of objection.**

A person that objects to an assessment made under Article VIII or a statement of disallowance made under § 765-13 may, within 60 days from the day of mailing or delivery by hand of the

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notice of assessment or statement of disallowance, serve on the Chief Financial Officer and Treasurer a notice of objection in the form approved by the Chief Financial Officer and Treasurer.

**§ 765-35. Facts and reasons to be given.**

The notice of objection shall clearly describe each issue raised by way of objection and fully set out the facts and reasons relied on by the person in respect of each issue.

**§ 765-36. Computation of time.**

For the purpose of calculating the number of days mentioned in § 765-34, the day on which a notice of assessment or statement of disallowance is mailed under § 765-34, or a notification is given under § 765-39 is the date stated in the notice of assessment, statement of disallowance or notification.

**§ 765-37. Service.**

A notice of objection under this section shall be served by being sent by registered mail addressed to the Chief Financial Officer and Treasurer or by such other method of service as the Chief Financial Officer and Treasurer may determine from time to time.

**§ 765-38. Reconsideration.**

Upon receipt of a notice of objection, the Chief Financial Officer and Treasurer shall with all due despatch reconsider the assessment or statement of disallowance and vacate, confirm or vary the assessment or statement of disallowance or reassess or serve a fresh statement of disallowance and the Chief Financial Officer and Treasurer shall thereupon notify the person who has made the objection of his or her action in writing.

ARTICLE X  
**Appeals**

**§ 765-39. General.**

After the Chief Financial Officer and Treasurer has given the notification required by § 765-38, a person who has served notice of objection under § 765-37 may appeal to Council to have the assessment or the statement of disallowance vacated or varied or reassessed, or a fresh statement of disallowance issued but no appeal under this section shall be instituted after the expiration of 90 days from the day on which notice has been mailed to such person under § 765-38.

**§ 765-40. Delegation of power to hold hearing.**

The power to hold a hearing in respect of an appeal under this section is delegated to the General Government and Licensing Committee.

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**§ 765-41. Limitation.**

A person is entitled to raise by way of appeal only those issues raised by the person in a notice of objection to the assessment or statement of disallowance being appealed and in respect of which the person has complied with § 765-35.

**§ 765-42. Exception.**

Notwithstanding § 765-41, a person may raise by way of appeal an issue forming the basis of a fresh statement of disallowance, reassessment or of a variation of an assessment or statement of disallowance under § 765-38 if the issue was not part of the assessment or statement of disallowance with respect to which the person served the notice of objection.

**§ 765-43. Service.**

A notice of appeal shall be served on the City by being sent by registered mail addressed to the Clerk or by such method of service that the Clerk may determine from time to time.

**§ 765-44. Contents of notice of appeal.**

The person appealing shall set out in the notice of appeal a statement of the allegations of fact and the provisions and reasons in this chapter that the person is submitting in support of the appeal.

**§ 765-45. Consideration of appeal.**

The General Government and Licensing Committee shall set a date and time to consider an appeal and the person appealing may attend and present oral or written submissions on such date.

**§ 765-46. Recommendations to Council.**

Following its consideration of an appeal, the General Government and Licensing Committee shall recommend to Council in writing that Council should dispose of an appeal by allowing or dismissing it, in whole or in part, together with the reasons for its recommendation, and shall notify the person appealing of its recommendation and reasons in writing.

**§ 765-47. Disposition of appeal.**

Council may dispose of an appeal by allowing or dismissing it, in whole or in part, and shall direct the Chief Financial Officer and Treasurer to vacate, vary or reconsider the assessment or statement of disallowance and reassess or issue a fresh statement of disallowance.

**§ 765-48. Irregularities.**

No assessment shall be vacated or varied on appeal by reason only of an irregularity, informality, omission or error on the part of any person in the observance of any provision of this chapter.

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ARTICLE XI  
**Recovery of Tax**

**§ 765-49. General.**

Upon default of payment of an amount assessed under Article VIII, the Chief Financial Officer and Treasurer may bring an action for the recovery thereof in any court in which a debt or money demand of a similar amount may be collected and every such action shall be brought and executed in and by the name of the City.

**§ 765-50. Remedies for recovery of tax.**

The use of any of the remedies provided by this section does not bar or affect any of the other remedies herein provided, and the remedies provided by this chapter for the recovery and enforcement of the payment of any amount required under this chapter are in addition to any other remedies existing at law, and no action or other proceeding in any way prejudices, limits or affects any lien, charge or priority existing under this chapter or at law in favour of the City.

ARTICLE XII  
**Referral to Bailiff or Collection Agency**

**§ 765-51. Referral.**

The Chief Financial Officer and Treasurer may, or where the Chief Financial Officer and Treasurer determines, he or she shall refer the collection of any tax payable or required to be remitted under this chapter to a bailiff or collection agency.

ARTICLE XIII  
**Interest**

**§ 765-52. General.**

- A. Interest at the rate of 15 percent per annum, calculated at 1.25 percent monthly shall be charged on the amount of any tax payable under this chapter from the business day following the date on which the tax was due and payable to and including the date on which such tax is paid in full.
- B. To the extent that the tax on which interest is calculated includes any penalties, interest on such portion of the tax shall be calculated from the date on which such penalties are assessed hereunder.