

Property Tax Collection By-law

A-8 – Consolidated November 6, 2018
In Force and Effect January 1, 2019

As Amended by:

By-law No.	Date Passed at Council
A-8-93001	December 20, 1993
A-8-94001	September 6, 1994
A-8-95002	December 19, 1994
A-8-98003	December 15, 1997
A-8-98004	January 19, 1998
A-8-98005	May 4, 1998
A-8-98006	December 21, 1998
A-8-99007	March 22, 1999
A-8-99008	May 31, 1999
A-8-00009	May 15, 2000
A-8-01010	January 15, 2001
A-8-01011	May 22, 2001
A-8-02012	December 17, 2001
A-8-02013	May 6, 2002
A-8-02014	June 17, 2002
A-8-03015	January 20, 2003
A-8-07016	November 19, 2007
A-8-11017	December 20, 2010
A-8-11018	November 7, 2011
A-8-12019	November 20, 2012
A-8-13020	November 5, 2013
A-8-14021	November 11, 2014
A-8-15022	November 10, 2015
A-8-16023	November 8, 2016
A-8-17024	November 14, 2017
A-8-18025	November 6, 2018

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**OFFICE CONSOLIDATION
UP TO AND INCLUDING AMENDMENT NO. A-8-18025 (November 6, 2018)
IN FORCE AND EFFECT JANUARY 1, 2018**

ADMINISTRATIVE

By-law A-8

**A by-law to provide for the
COLLECTION OF PROPERTY TAXES**

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The Municipal Council of The Corporation of the City of London enacts as follows:

**SHORT TITLE
PROPERTY TAX COLLECTION BY-LAW**

**Part 1
INTERIM PROPERTY LEVY**

1.1 Levy - on whole assessment - calculation

In each year there shall be imposed, before the final tax billing, an interim property tax levy.

1.2 Payment - two instalments - set out

The payment of the levy under section 1.1 of this by-law is required to be made by two installments:

- (a) the first of which shall be due on the last day of February in the year in which they are levied; and
- (b) the remainder of which shall be due on the last day of March in the year in which they are levied;

and, if in default of payment of any installment by the day named for payment thereof, the subsequent installment or installments shall forthwith become payable.

1.3 Interim Levy - calculation

Deleted by A-8-11017 – December 20, 2010

1.4 Interim Levy - due date - certain classes

Repealed by By-law A-8-98006

1.5 Levy - on whole assessment - calculation - former City area

Deleted by A-8-11017 – December 20, 2010

1.6 Levy - on whole assessment - calculation - annexed area

Deleted by A-8-11017 – December 20, 2010

1.7 Interim Levy - calculation

Where the rate otherwise authorized to be levied under this part exceeds the maximum permitted by Provincial regulation, then the maximum rate permitted by Provincial regulation shall be deemed to be the amount authorized to be levied on the property or portion of the property subject to Provincial regulation.

1.8 Interim Levy – calculation

For the year 2019 the interim levy for a property shall be calculated as 40.52% of the total amount of taxes for municipal and school purposes levied on the property for the previous year.

1.9 Interim Levy - calculation

Notwithstanding section 1.8 where assessment was added to the collector's roll during the previous year, paragraph 3 of Section 317(3) of the *Municipal Act, 2001* shall apply in calculating the interim levy.

1.10 Factor Estimate

Deleted by A-8-11017 – December 20, 2010

Part 2 INTERIM BUSINESS LEVY

Repealed by By-law A-8-98003

Part 3 CURRENT TAXES AND RATES

3.1 Real property taxes - 3 instalments - due dates

Except as provided by sections 1.2, 1.4, 3.3 and 3.5 of this by-law, the payment of real property taxes including local improvement assessments, sewer rents and rates, and all other rents or rates payable as taxes is required to be made by three instalments:

- a) the first of which shall be due and payable on the last day of June in the year in which they are levied;
- b) the second of which shall be due and payable on the last day of August in the year in which they are levied; and
- c) the third of which shall be due and payable on the last day of October in the year in which they are levied;

and, if in default of payment of any instalment by the day named for payment thereof, the subsequent instalment or instalments shall forthwith become payable.

3.2 Business taxes - one instalment - July 15

Repealed by By-law A-8-98006

3.3 Taxes - Assessment Act - instalments - notice

Taxes levied under sections 33 and 34 of the *Assessment Act, R.S.O. 1990, c. A.31*, as amended, shall be due in one or more instalments, the first of which shall be due not less than 21 days after the date of the mailing of the notice of taxes due.

3.4 1994 additional payments - due dates

In addition to the payment requirements for real property taxes and business taxes set out in sections 3.1 and 3.2 of this by-law, in 1994 the additional rates levied under section 2(b) of By-law No. A.-5397-528, as amended and under section 2(b) of By-law No. A.-5398-529, as amended, shall be paid in one instalment which shall be due in respect of business taxes on October 17, 1994, and in respect of real property taxes on October 31, 1994.

3.5 Final billing - dates - determined by City Treasurer

For the final billing for the year 1999 only, any taxation on assessment in the capped assessment area as defined in section 3.6 of this by-law shall be due in instalments and on dates to be determined by the City Treasurer.

3.6 Definition - capped assessment area

For the purposes of section 3.5 of this by-law and in accordance with subsection 399(11) of the *Municipal Act* "capped assessment area" means the properties or portions of properties in the City that consist solely of assessment in any commercial class, any industrial class or in the multi-residential class, other than assessment which is farm land awaiting development in those classes.

3.7 Final billings - calculation - year 2000

For the year 2000, where taxes for a property are determined under Division B of Part XXII.2 of the *Municipal Act*, the three instalments of the final billing shall be the positive amounts, if any, calculated as follows:

- Instalment due June 30 = $(A - B) \times 1/3$
- Instalment due August 31 = $(A - B) \times 1/3 + (C - D) \times 1/2$
- Instalment due October 31 = $(A - B) \times 1/3 + (C - D) \times 1/2$

Where:

- A = Year 2000 taxes for property calculated without restrictions imposed by Part XXII.2 of the *Municipal Act* plus any other charges on tax bill including local improvements and improvement area charges.
- B = the interim billing for the year 2000 for the property.
- C = increase, if any, in taxes otherwise determined required by Part XXII.2 of the *Municipal Act* for the year 2000.
- D = decrease, if any, in taxes otherwise determined required by Part XXII.2 of the *Municipal Act* for the year 2000.

3.8 Due in one instalment - August 31 - certain circumstances

Despite section 3.7 of this by-law for the year 2000, if the amount D exceeds $(A - B) \times 2/3$, then the final billing shall be due in one instalment on August 31 where A, B and D are as defined in section 3.7 of this by-law.

3.9 Separate billing of different property classes

The Commissioner of Finance and Administration and City Treasurer is hereby authorized to direct the billing of any class of real property separately from any other class including the separate billing of Cap Adjustments.

3.10 Property taxes – final instalments – due dates

For the year 2001 and future years, the City Treasurer is authorized to delay due dates for the final instalments of property taxes and to set different due dates for properties in capped and uncapped assessment classes.

**Part 4
NOTICE OF PAYMENT**

4.1 Mailing - delivery - by Treasurer - Tax Collector

The Treasurer or the Tax Collector, as the case may be, is authorized to mail or deliver notices in accordance with the *Municipal Act*, or cause them to be mailed or delivered to the address of the residence or place of business of the person charged with the payment of a levy under section 1.1 or 2.1 of this by-law or taxes or instalment thereof.

4.2 Levies - payment - as directed

The person charged with the payment of a levy under section 1.1 of this by-law or taxes or instalment thereof is directed to pay money payable to the municipality therefor to the Treasurer or Tax Collector as the case may be, or into any branch of any chartered

bank or any branch of Canada Trust or Royal Trust within the City of London by the day named for payment thereof.

4.3 Payments - partial - accepted - procedure

The Treasurer or Tax Collector, as the case may be, may accept part payment from time to time on account of any taxes and give a receipt therefor, but the acceptance of any such part payment shall not affect the imposition and collection of the penalty for non-payment of a levy under section 1.1 of this by-law or taxes or instalment thereof by the due date named for payment.

Part 5 GENERAL PROVISIONS

5.1 Payment due - on weekend - holiday - procedure

Whenever any day mentioned in section 1.2 or section 3.1 of this by-law falls on a Saturday, Sunday, Easter Monday, or a legal holiday under the Bills of Exchange Act (Canada), the payment shall be due on the immediate preceding day not being a Saturday, Easter Monday or a legal holiday.

5.2 Non-payment - penalty

A percentage charge as a penalty for non-payment of a levy under section 1.1 of this by-law or taxes or instalment thereof equal to 1 ¼ percent shall be imposed on the first day of default and on the first day of each calendar month thereafter in which default continues, but not after the end of the year in which the levy is made under section 1.1 of this by-law, or in which taxes are levied.

5.3 Non-payment - previous years taxes - penalty

The Tax Collector shall add to the amount of all taxes due and unpaid interest at the rate of 1 ¼ percent per month for each month from the 31st day of December in the year in which the taxes were levied until the taxes are paid.

5.4 Tax Collector - failure to collect - procedure

In case the Tax Collector fails or omits to collect the taxes or any portion thereof by the day appointed for the return of the Collector's roll, the Tax Collector is authorized to continue the levy and collection of unpaid taxes and penalties and interest in the manner and with the power provided by law for the general levy and collection of taxes.

5.5 City Treasurer - authority - tax assistance

Pursuant to subsection 6(3) of the Ontario Regulation 291/94 as amended by Ontario Regulations 346/94 and 818/94, it is acknowledged that the City Treasurer may provide tax assistance to properties and businesses at the time of the interim billing during any of the years 1995 to 2003 inclusive, and that such tax assistance may be exercised by the City Treasurer, where deemed appropriate, in situations where the tax assistance for the year, having been calculated in accordance with the provisions of the Ontario Regulation 291/94, as amended, exceeds \$1,000.00

5.6 Correction of interest and penalties arising from certain errors by Canada Post

In those circumstances where an error in delivery of a tax bill by Canada Post results in return of the bill to the City, if the taxpayer pays the taxes billed on or before the end of the month following the due date, and requests cancellation of the interest and penalties, the Treasurer be authorized to cancel such interest and penalties.

Part 6 ENFORCEMENT

6.1 Fine - for contravention

Any person who contravenes any provision of this by-law is, upon conviction, guilty of an offence and is liable to any penalty as provided in the *Provincial Offences Act*.

Part 7
REPEAL - ENACTMENT

7.1 By-law - previous

By-law A.-5206-2 is hereby repealed.

7.2 Effective date

This by-law comes into force on November 15, 1993.

PASSED in Open Council on November 15, 1993.

T.C. Gosnell
Mayor

K.W. Sadler
City Clerk

First Reading - November 15, 1993
Second Reading - November 15, 1993
Third Reading - November 15, 1993