

DOCUMENT 1

BY-LAW NO. 2013-

A by-law of the City of Ottawa to set the instalment due dates and the interest and penalty rates applicable to the collection of property taxes for 2013.

The Council of the City of Ottawa enacts as follows:

1. In this by-law;

“Treasurer” means the Treasurer or the Deputy Treasurer, Revenue of the Finance Department of the City Manager’s Office of the City of Ottawa.
2. (1) The instalment due date for all real property interim taxes is March 21, 2013.

(2) For the purposes of subsection (1), the amount due for interim taxes shall be 50% of the total amount of adjusted/annualized taxes for municipal and school purposes levied on the property for the previous year.
3. The instalment due date for all real property final taxes is June 20, 2013.
4. Sections 2 and 3 of this by-law do not apply to those taxpayers who participate in the City’s monthly Pre-Authorized Payment Plan or registered under the low-income seniors and low-income disabled persons total tax deferral program.
5. The Treasurer is hereby authorized to accept part payment from time to time on account of any taxes due pursuant to Sections 2 and 3 and to give a receipt for such part payment.
6. The acceptance of any part payment pursuant to Section 5 shall not affect the collection of any percentage charge imposed and collectable under Sections 8 and 9 in respect of non-payment of any taxes or class of taxes or of any instalments thereof.
7. Payments received by mail are deemed to be paid on the date of the postmark of the payment.
8. In default of payment of the full amount of any instalment of real property taxes by the due dates set out in Sections 2 and 3, a percentage charge of one and one-quarter percent (1 ¼ %) is hereby imposed as a penalty of non-payment and may be added to any taxes or any instalment or part thereof remaining unpaid at the due date and shall be added on the first day of each calendar month thereafter in which the default continues but not after December 31, 2013.

9. The Treasurer shall add to the amount of the taxes due and unpaid interest at the rate of one and one-quarter percent (1 $\frac{1}{4}$ %) per month for each month or fraction thereof from the 31st day of December in the year in which the taxes were levied until the taxes are paid.

10. Nothing contained herein 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.

ENACTED AND PASSED this day of , .

CITY CLERK

MAYOR

BY-LAW NO. 2012 -

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A by-law of the City of Ottawa to set the instalment due dates and the interest and penalty rates applicable to the collection of property taxes for 2012

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Enacted by City Council at its meeting of February 8, 2012

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LEGAL SERVICES

AMP - G04-01-12-TAX

COUNCIL AUTHORITY:
City Council – January 25, 2012
FEDC
Report 16, Item 6