

**Authority:** Item 4, Committee of the Whole  
Report 09-012 (FCS09039)  
CM: April 15, 2009

**Bill No. 148**

**CITY OF HAMILTON**

**BY-LAW NO. 09-148**

***A By-law to Impose Late Payment Charges for the Non-Payment of Taxes***

**WHEREAS** section 345 of the *Municipal Act, 2001*, S.O. 2001, c. 25, authorizes the City of Hamilton to impose late payment charges, consisting of a penalty charge not to exceed 1¼% and interest charges not to exceed 1¼% per month, for the non-payment of taxes or any instalment by the due date;

**AND WHEREAS** the City is authorized to collect certain fees, charges and other amounts as municipal taxes under the *Municipal Act, 2001*, S.O. 2001, c. 25 and other legislation.

**AND WHEREAS** the Council of the City of Hamilton has approved late payment charges consisting of a penalty charge of 1% and interest charges of 1% per month for the non-payment of taxes by the due date;

**NOW THEREFORE** the Council of the City of Hamilton enacts as follows:

**Interpretation**

1. In this By-law "taxes" includes any instalment of taxes and, unless otherwise provided in this By-law, any fees, charges or other amounts that the City is authorized to collect as municipal taxes under any statute or regulation.

**Penalty Charge**

2. A penalty charge of 1% of the amount of taxes due and unpaid is imposed as a penalty for the non-payment of taxes on the first day of default.

**Interest Charge**

3. Interest charges calculated at the rate of 1% per month of the amount of taxes due and unpaid are imposed for the non-payment of taxes on the first day of each calendar month after the first day of default until the taxes are paid.

**Deemed Taxes**

4. The penalty and interest charges imposed under sections 2 and 3 are deemed to be a part of the taxes on which the charges have been imposed.
5. No interest will be charged on penalty and interest charges imposed that are deemed to be taxes under section 4.

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**Part Payment**

6. Part payments of taxes will be accepted and will be credited:
- (a) first, to the oldest penalty and interest charges;
  - (b) secondly, to the oldest taxes (not including fees, charges or other amounts that are collected as municipal taxes); and
  - (c) thirdly, to the oldest fees, charges or other amounts that are collected as municipal taxes,

and so on until all penalty and interest charges, taxes and fees, charges or other amounts that are collected as municipal taxes which are due are paid.

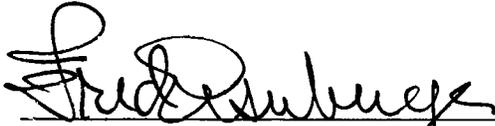
**Repeal**

7. By-law No. 6-2000 passed by the Transition Board under the *City of Hamilton Act, 1999* is repealed.

**Effective Date**

8. This By-law is deemed to come into force on May 1<sup>st</sup>, 2009.

**PASSED and ENACTED** this 9<sup>th</sup> day of July, 2009.

  
-Chad Collins Fred Eisenberger  
-Acting Mayor

  
Kevin C. Christenson  
City Clerk