

Authority: General Issues Committee
Report 13-002 (2013 Budget
Report) CM: April 10, 2013

Bill No. 136

CITY OF HAMILTON

BY-LAW NO. 13-136

***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 (the "Municipal Act"), authorizes the City of Hamilton to impose late payment charges for the non-payment of taxes or any instalment by the due date;

AND WHEREAS a percentage charge, not to exceed 1¼ percent of the amount of taxes due and unpaid, may be imposed as a penalty for the non-payment of taxes or any instalment by the due date;

AND WHEREAS interest charges, not to exceed 1¼ percent each month of the amount of taxes due and unpaid, may be imposed for the non-payment of taxes or any instalment by the due date;

AND WHEREAS the percentage charge and the interest charges are deemed to be part of the taxes on which they have been imposed;

AND WHEREAS the Council of the City of Hamilton has approved late payment charges consisting of a penalty charge of 1¼ percent and interest charges of 1¼ percent 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 1¼ percent 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.

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Interest Charge

3. Interest charges calculated at the rate of 1¼ percent 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.

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. City of Hamilton By-law No. 09-148 is repealed as of this By-law coming into force.

Effective Date

8. This By-law is deemed to come into force on July 1st 2013.

PASSED this 22nd day of May, 2013.



R. Bratina
Mayor



M. Gallagher
Acting City Clerk