

BY-LAW NO. 2017 -

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 2018.

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 installment due date for all real property interim taxes is March 15, 2018.  
  
(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 21, 2018.
4. (1) Sections 2 and 3 of this by-law do not apply to those taxpayers who participate in the City’s Pre-Authorized Debit Plan or are registered under the full tax deferral program for low-income seniors and low-income persons with disabilities.  
  
(2) The Treasurer may administer and set the terms for a monthly Pre-Authorized Debit plan for the payment of property taxes.  
  
(3) If the use of the Pre-Authorized Debit plan ceases other than at the end of the year, payment charges shall be applied as if the installments and due dates under sections 2 and 3 applied.
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 installments 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 shall 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 default.

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 ¼ %) per month on the first day of each calendar month following the date of default.

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    , 2017

CITY CLERK

MAYOR

