

**City Of Kingston**

Ontario

**By-Law Number 2003-368**

**A By-Law To Provide For An Alternative Instalment  
(Pre-Authorized) Tax Payment Program**

**Passed:** September 16, 2003

**As Amended By By-Law Number:**

<b>By-Law Number</b>	<b>Date Passed</b>
2017-153	September 5, 2017

***(Office Consolidation)***

**By-law Number 2003-368**

**A By-Law To Provide For An Alternative Instalment**

**(Pre-Authorized) Tax Payment Program**

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**A By-Law To Provide For An Alternative Instalment  
(Pre-Authorized) Tax Payment Program**

**Passed:** September 16, 2003

**Whereas** under Section 342 (1) (b) of the *Municipal Act, 2001, S.O. 2001, c.25, as amended*, a municipality may pass a by-law providing for the payment of taxes by alternative instalments and due dates in the year for which the taxes are imposed, in addition to those established under the interim levy by-law and final levy by-law, to allow taxpayers to spread the payment of taxes more evenly over the year;

**And Whereas** under Section 342 (3) of the *Municipal Act, 2001, S.O. 2001, c.25, as amended*, a taxpayer may request to pay taxes in accordance with the alternative instalments and due dates provided that the treasurer receives and approves the taxpayer's request to use the alternative instalments and due dates;

**And Whereas** under Section 342 (4) of the *Municipal Act, 2001, S.O. 2001, c.25, as amended*, if a request is approved under subsection (3), the taxes of the taxpayer are payable in accordance with the alternative instalments and due dates established under clause (1) (b); and

**And Whereas** under Section 342 (5) of the *Municipal Act, 2001, S.O. 2001, c.25, as amended*, the use of the Program shall cease if the taxpayer requests it; if the taxes of the taxpayer are unpaid after the due date; or if the municipality does not provide the Program;

**Whereas** under Section 342 (1) (b) of the *Municipal Act, 2001, S.O. 2001, c.25, as amended*, a municipality may pass a by-law providing for the payment of taxes by alternative instalments and due dates in the year for which the taxes are imposed, in addition to those established under the interim levy by-law and final levy by-law, to allow taxpayers to spread the payment of taxes more evenly over the year;

**And Whereas** under Section 342 (3) of the *Municipal Act, 2001, S.O. 2001, c.25, as amended*, a taxpayer may request to pay taxes in accordance with the alternative instalments and due dates provided that the treasurer receives and approves the taxpayer's request to use the alternative instalments and due dates;

**And Whereas** under Section 342 (4) of the *Municipal Act, 2001, S.O. 2001, c.25, as amended*, if a request is approved under subsection (3), the taxes of the taxpayer are payable in accordance with the alternative instalments and due dates established under clause (1) (b); and

**And Whereas** under Section 342 (5) of the *Municipal Act, 2001, S.O. 2001, c.25, as amended*, the use of the Program shall cease if the taxpayer requests it; if the taxes of the taxpayer are unpaid after the due date; or if the municipality does not provide the Program;

**Now Therefore** the Council of the Corporation of the City of Kingston enacts as follows:

**1. Definitions:**

As used in this by-law, the following terms shall have the meanings indicated:

**Program** – Alternative Instalments (Pre-authorized) Tax Payment Program

2. The Program shall commence for the 2004 taxation year and will continue each and every year thereafter until such time as Council determines to amend or cancel.
3. The Program will consist of ten instalments.
4. The due dates for the instalments under this Program shall be the 1<sup>st</sup> business day of each month: January, February, March, April, May, June, July, August, September and October.
5. The instalments shall be automatically debited from taxpayer's bank account.
6. Taxpayers must complete the City of Kingston's application form and submit it, at least 15 days before the next instalment due date, to the Treasurer, who must approve the application before the Program commences.
7. Property taxes cannot be past-due or in arrears at the time the application is made.
8. Taxpayers must pay all missed instalments if the taxpayer wishes to commence the Program at any time after the January 1<sup>st</sup> instalment has been processed.
9. Supplementary, omitted, and/or other amounts added to the tax roll must be paid by the taxpayer in accordance with the due dates for those amounts levied and will not form part of this Program's instalments.

10. Taxpayers must submit, in writing, changes to applications at least 15 business days before the next instalment due date.
11. Taxpayers must request in writing:
  - a. when the Program is to cease on the property that has been approved under this Program;
  - b. a transfer of the application from one property to another; or,
  - c. any changes in banking information approved in the application.
12. The Program will be cancelled when the taxpayer has unpaid taxes after the due date and written notice is given to the taxpayer.
13. The authority of the Treasurer under this Program is hereby delegated to the Director of Financial Services and/or Manager of Taxation and Revenue.

(By-law 2003-368; 2017-153)

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