



Corporate Report

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BUDGET COMMITTEE

DEC 07 2009

DATE: November 17, 2009

TO: Chairperson and Members of Budget Committee
Meeting Date: December 7, 2009

FROM: Brenda R. Breault, CMA, MBA
Commissioner of Corporate Services & Treasurer

SUBJECT: Tax Receipt Fee

RECOMMENDATION: That the report dated November 17, 2009 from the Commissioner of Corporate Services & Treasurer entitled Tax Receipt Fee be received for information.

BACKGROUND: At the August 5, 2009 Council meeting, Councillor Saito requested that information be brought forward to Budget Committee on how the \$20 cost for a tax receipt is determined.

COMMENTS: The City issues two types of tax receipts depending upon the needs of the customer. One type of receipt is issued based upon tax year. For example, a receipt for the 2005 tax year would show the taxes for the year as well as the total payments applied to that year regardless of when the payments were received. The second type of receipt is issued based upon calendar year and would show all payments received in the calendar year and the tax years to which they were applied. Sample receipts are shown in Appendix 1 and 2.

The City charges a fee of \$20 for each tax receipt. Receipts can be issued through the internet or at the tax counter and are system generated. Receipts are often requested for income tax purposes or for mortgage holder proof of payment. Receipts are provided upon

request as a service by the City. Taxpayers also have cost free options available to them to verify payment of their taxes. These include payment receipts issued for payments made at a bank, over the internet, in person at the City cashiers or by using their cancelled cheques or bank statements. In addition, taxpayers can view their account through the view tax account feature on the City's self service area of e-City. Taxpayers can print out the transactions listed from the current and preceding year.

The City has been charging for tax receipts for over 20 years. Council approved the current fee amount of \$20 in 2004. A comparison of fees charged by benchmarked municipalities is as follows:

Brampton	\$14.00
Burlington	\$15.00
Hamilton	\$22.00
London	\$17.00
Markham	\$15.50
Milton	\$25.00
Oakville	\$10.00
Oshawa	\$10.00
Ottawa	\$31.00
Richmond Hill	\$15.00
Toronto	\$5.00
Vaughan	\$10.00
Whitby	\$10.00

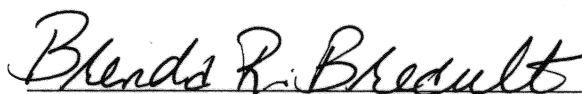
FINANCIAL IMPACT: 1,283 receipts were issued in 2008 resulting in \$24,500 revenue. To October 31st, 2009, 1,102 receipts have been issued resulting in \$21,780 revenue.

CONCLUSION: The City charges \$20 for a tax receipt. This fee is reasonable based upon benchmarking with other municipalities, being neither the highest or lowest fee charged.

ATTACHMENTS:

Appendix 1: Sample Tax Year Receipt

Appendix 2: Sample Calendar Year Receipt



Brenda R. Breault, CMA, MBA

Commissioner of Corporate Services & Treasurer

Prepared By: Connie Mesih, Manager, Property Tax and Assessment

SAMPLE

City of Mississauga
Corporate Services Department
Mississauga Taxes
300 City Centre Drive
MISSISSAUGA ON L5B 3C1
Tel: 905-896-5575
FAX: 905-615-3532
www.mississauga.ca



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Appendix 1

TAX YEAR RECEIPT

Issue Date: March 23, 2007

Year: 2006
Roll No: 05-04-0 .0000
Location:
Legal Descr:
Owner Name:

This receipt reflects all taxes levied and payments received for the tax year indicated.

2006 Total Taxes		Payments and Credits Applied to 2006			
2006 Taxes due in 2006	\$3,403.33	Taxes	P/I	Other Charges	Total
		3,403.33			3,403.33
		Other Credits			0.00
		Total	\$3,403.33	\$0.00	\$3,403.33

Summary of Taxes Owning				Future Due Instalments	
Tax Year	Tax/Charges	Penalty/Interest	Total Overdue	Due Date	Amount
2007				Apr 05, 2007	567.00
2006				May 03, 2007	567.00
2005					
2004 & Prior					
Total	\$0.00	\$0.00	\$0.00	Account Balance	\$1,134.00

Note: Additional penalty/interest of 1.25% will be added on the first day of each month hereafter until paid.

TAXES include local improvement and business improvement area charges where applicable. OTHER CHARGES include fees and charges added to the account.

If you purchased or sold the property during this year and require your share of taxes paid, please refer to your statement of adjustments as provided by your lawyer.

If you have any questions, please contact the Tax Office at 905-896-5575.

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Appendix 2

2214 (Rev. 05/05)

SAMPLE

City of Mississauga
Corporate Services Department
Mississauga Taxes
300 City Centre Drive
MISSISSAUGA ON L5B 3C1
Tel: 905-896-5575
FAX: 905-615-3532



CALENDAR YEAR RECEIPT

Issue Date: October 20, 2006

Year: 2006
Roll No: 05-04-C 0000
Location:
Legal Descr:
Owner Name:

This receipt reflects all payments received and applied to the account in the calendar year referenced.

Payments and Credits Received in 2006	
Payments	19,379.97
Other Credits	
Total	\$19,379.97

Payments and Credits Applied				
Tax Year	Taxes	P/I	Other	Total
2006	2,917.13	181.02	900.00	3,998.15
2005	2,865.54	607.07		3,472.61
2004	2,788.72	1,110.85	27.82	3,927.39
2003	2,664.60	1,582.70		4,247.30
2002	2,263.27	433.58	60.00	2,756.85
2001	214.46		35.00	249.46
2000	728.21			728.21
Total	\$14,441.93	\$3,915.22	\$1,022.82	\$19,379.97

TAXES include local improvement and business improvement area charges where applicable. OTHER includes fees and charges added to the account and overpayments made or resulting from appeal reductions or other adjustments.

If you purchased or sold the property during this year and require your share of taxes paid, please refer to your statement of adjustments as provided by your lawyer.

This receipt does not provide current status of the account.

If you have any questions, please contact the Tax Office at 905-896-5575.