



**THE CORPORATION OF THE CITY OF MISSISSAUGA
NEW TAX ACCOUNT ADMINISTRATION FEE
BY-LAW 262-03**

WHEREAS the Council of the Corporation of the City of Mississauga (the "City") may pass by-laws establishing and requiring the payment of fees and charges for services or activities provided or done by on behalf of the City and for the use of City property;

AND WHEREAS by-laws imposing such fees and charges are authorized by Section 391 of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended, and various other provisions of the Act and by various other statutes;

AND WHEREAS Section 398 (2) of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended, authorizes a municipality to add fees and charges to the tax roll for the property and collect them in the same manner as municipal taxes;

AND WHEREAS Sub Section 396 (1) (a) of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended, allows penalties and interest to be imposed on fees that are due and unpaid;

NOW THEREFORE the Council of The Corporation of the City of Mississauga, ENACTS as follows:

1. In this by-law,
 - (a) "City" means the Corporation of the City of Mississauga in the Regional Municipality of Peel;
 - (b) "Treasurer" means the Commissioner of Corporate Services and Treasurer for the City or his or her designate;
 - (c) "Council" means the Council of The Corporation of the City of Mississauga;
2. THAT a fee of \$25.00 shall be imposed for services provided to set up a new tax account upon the change of ownership of properties in the City, which fee shall be called the New Account Administration Fee.
3. THAT the New Account Administration Fee is to be added to the tax roll upon a change of ownership and shall be collected in the same manner as municipal taxes.

4. THAT the Treasurer shall mail a notice to the property owner advising of the fee imposed under Section 2 and providing a minimum of 21 days from the date the notice is issued for payment.
5. THAT the Treasurer shall add penalty and interest on the amount of any New Account Administration Fee after the date the fee falls due in the same manner as set out in By-law 889-82.
6. Should any part of this By-law be determined by a Court of competent jurisdiction to be invalid or of no force and effect, it is the stated intention of Council that such invalid part of the By-law shall be severable and that the remainder of this By-law, as applicable, shall continue to operate and to be in force and effect.

ENACTED and PASSED this 25th day of June, 2003.

Signed by: Nando Iannicca, Acting Mayor and Crystal Greer, City Clerk