

**BY-LAW 2009-92F**

**A BY-LAW OF THE CITY OF GREATER SUDBURY  
TO LEVY THE RATES OF TAXATION FOR CITY  
PURPOSES AND SET DUE DATES FOR THE YEAR 2009**

**WHEREAS** the Council of the City of Greater Sudbury has, in accordance with the *Municipal Act, 2001*, S.O. 2001, c.25, as amended, considered the estimates of the Municipality and by virtue of those estimates, it is necessary that \$186,540,038 for all purposes of the City of Greater Sudbury be raised by means of taxation for the year 2009;

**AND WHEREAS** all property assessment rolls on which the 2009 taxes are to be levied have been returned and revised pursuant to the provisions of the *Assessment Act*, R.S.O. 1990, c. A. 31, as amended, subject to appeals;

**AND WHEREAS** the property assessment has been determined on the basis of the aforementioned property assessment rolls;

**AND WHEREAS** the City wishes in accordance with the *Municipal Act, 2001* to establish a general tax rate for municipal purposes;

**AND WHEREAS** pursuant to Section 15 of the *City of Greater Sudbury Act, 1999* the City may establish one or more municipal service areas and levy one or more special local municipal levies under section 312 of the *Municipal Act, 2001*;

**AND WHEREAS** the City wishes to establish such municipal service areas and levy such special local municipal levies for fire protection and prevention, and for public transportation;

**AND WHEREAS** the sums required by taxation in the year 2009 for City purposes are to be raised by the imposition of tax rates on the aforementioned property assessment as set out in Schedule "A" hereto annexed, and forming part of this By-law.

**NOW THEREFORE THE COUNCIL OF THE CITY OF GREATER SUDBURY**

**HEREBY ENACTS AS FOLLOWS:**

**1. In this By-law:**

References to the "Former City of Valley East" means the former City of Valley East as it existed on December 31, 2000.

**ADOPTION OF ESTIMATES**

**2.** The Council of the City of Greater Sudbury hereby adopts the current estimates of all sums required during the year 2009 for the purposes of the City in the gross amount of \$509,696,098 and in the net amount of \$186,540,038.

**PAYMENT OF TAXES LEVIED**

**3.** Taxes levied under section 4 hereof shall be payable in two equal installments on June 3, 2009, and July 3, 2009.

**CITY TAX RATES**

**4. (1)** For the year 2009 in the City of Greater Sudbury, there shall be levied upon and collected from all property tax classes, for the purposes of the City of Greater Sudbury, the rates of taxation set out in Schedule "A".

**(2)** Interim taxes levied in 2009 shall be shown as a reduction from the 2009 tax levy established in sub-section 4(1) above.

**(3)** A general rate for municipal purposes shall apply to all assessable property in the City of Greater Sudbury, as set out in Schedule "A", to raise the sum of \$157,742,075.

**(4)** An area rate for Fire Services shall be established with different rates for each of the three municipal service areas as set out in Schedule "A", to raise the sum of \$19,320,494.

(5) An area rate for Transportation Services shall be established with different rates for each of the two municipal service areas as set out in Schedule "A" to raise the sum of \$9,477,469.

(6) In addition to the taxes levied herein education rates as prescribed shall be applied to all classes.

#### **PENALTY FOR NON-PAYMENT OF CITY TAXES**

5. (1) A percentage charge of one and one-quarter percent shall be imposed as a penalty for non-payment of taxes hereunder and shall be added to every tax instalment or part thereof remaining unpaid on the first day following the last day for payment of such instalment and thereafter an additional charge of one and one-quarter percent shall be imposed and shall be added to every such tax instalment or part thereof remaining unpaid on the first day of each calendar month in which default continues up to and including December of the year concerned.

(2) The Chief Financial Officer/Treasurer and the Tax Collector are hereby authorized to cancel any penalty and interest charges if such action is deemed appropriate and in the best interests of the City.

#### **NOTICES OF TAXES DUE**

6. The Tax Collector is hereby authorized to mail, deliver or cause to be mailed or delivered, the notice of City taxes due to the address of the residence or place of business of the person to whom such notice is required to be given.

#### **WHERE AND HOW TAXES PAYABLE**

7. Taxes shall be payable to the City of Greater Sudbury at the Citizen Service Centres listed below, or by mail addressed to the City of Greater Sudbury, P.O. Box 5555, Station "A", Sudbury, Ontario, P3A 4S2. However, any or all instalments of taxes or rates, provided they are paid on or before the due date, may be paid at any of the City of Greater Sudbury Citizen Service Centres at the following locations:

- 15 Kin Drive, Lively, Ontario
- 3502 Errington Street, Chelmsford, Ontario
- Highway 144, Dowling, Ontario
- 4100 Elmview Drive, Hanmer, Ontario
- 9 Morin Street, Capreol, Ontario
- 214 Orell Street, Garson, Ontario
- Tom Davies Square, Main Floor, 200 Brady Street, Sudbury, Ontario

or into any Chartered Bank of Canada, a Trust company, or into a Credit Union or Caisse Populaire incorporated under the *Credit Unions and Caisse Populaires Act*, R.S.O. 1990, c. C. 44, to the credit of the Treasurer of the City of Greater Sudbury.

**PART PAYMENT OF TAXES DUE AND OWING**

8.(1) The Chief Financial Officer/Treasurer and the Tax Collector are hereby authorized to accept part payment from time to time on account of any taxes due and to give a receipt for such payment, provided that acceptance of any such payment shall not affect the collection of any percentage charge imposed and collectable under Section 5 hereof in respect of non-payment of any taxes or any class of taxes or of any instalment thereof.

(2) In default of payment of any instalment of taxes or any part of any instalment by the day named for payment thereof, the subsequent instalment or instalments shall forthwith become payable.

9. It shall be the duty of the Tax Collector immediately after the several dates named under Section 3 hereof to collect at once by distress or otherwise under the provisions of the Statutes in that behalf, all such tax instalments or parts thereof as shall not have been paid on or before the respective dates provided aforesaid, together with the said percentage charges as they are incurred.

10. This By-law shall come into force and take effect immediately upon the final passing thereof.

**READ A FIRST AND SECOND TIME IN OPEN COUNCIL** this 15th day of April, 2009.

Rodriguez Mayor  
A. Haché Clerk

**READ A THIRD TIME AND FINALLY ENACTED AND PASSED IN OPEN COUNCIL** this 15th day of April, 2009.

Rodriguez Mayor  
A. Haché Clerk

## City of Greater Sudbury 2009 Final Tax Rates for all Municipal Purposes

(all figures in the form of %'s)

Property Description	Fire Rate		Transportation Rate		Career/Urban Area	Composite/Commuter Area		Volunteer/Commuter Area	Volunteer Area	
	General	Career	Composite	Volunteer		Urban	Commuter			Commuter Area
Residential/New Multi-Res	1.354977	0.204017	0.146240	0.086549	0.100066	0.052091	1.659060	1.553308	1.493617	1.441526
Multiple Residential	2.900395	0.436708	0.313034	0.185262	0.214196	0.111503	3.551299	3.324932	3.197160	3.085657
Commercial Occupied	2.556110	0.384870	0.275876	0.163271	0.188770	0.098268	3.129750	2.930254	2.817649	2.719381
Commercial Excess Land	1.789277	0.269409	0.193113	0.114290	0.132139	0.068787	2.190825	2.051177	1.972354	1.903567
Commercial Vacant Land	1.789277	0.269409	0.193113	0.114290	0.132139	0.068787	2.190825	2.051177	1.972354	1.903567
Industrial Occupied	3.584214	0.549290	0.393733	0.233022	0.269415	0.140248	4.402919	4.118195	3.957484	3.817236
Industrial Excess Land	2.329740	0.357038	0.255926	0.151464	0.175120	0.091161	2.861898	2.676827	2.572365	2.481204
Industrial Vacant Land	2.329740	0.357038	0.255926	0.151464	0.175120	0.091161	2.861898	2.676827	2.572365	2.481204
Large Industrial Occupied	4.062514	0.622591	0.446275	0.264118	0.305367	0.158964	4.990472	4.667753	4.485596	4.326632
Large Industrial Excess Land	2.640635	0.404684	0.290079	0.171677	0.198489	0.103327	3.243808	3.034041	2.915639	2.812312
Pipelines	2.200251	0.331289	0.237469	0.140541	0.162490	0.084587	2.694030	2.522307	2.425379	2.340792
Farm	0.338744	0.051004	0.036560	0.021637	0.025017	0.013023	0.414765	0.388327	0.373404	0.360381
Managed Forests	0.338744	0.051004	0.036560	0.021637	0.025017	0.013023	0.414765	0.388327	0.373404	0.360381

**Fire Area Rate**

- Career - this rate is applied to properties in the former City of Sudbury
- Composite - this rate is applied to the properties in the former City of Valley East
- Volunteer - this rate is applied to all other areas of the City of Greater Sudbury

**Transportation Rate**

- Urban - this rate applies to properties in the former City of Sudbury
- Commuter Rate - this rate applies to all other areas of the City of Greater Sudbury with the exception of the formerly Unorganized areas
- No Rate - applies to formerly Unorganized areas

**SCHEDULE "A"**

**TO BYLAW 2009-92F**