

BY-LAW 2010-6F

**A BY-LAW OF THE CITY OF GREATER SUDBURY
TO SET AN INTERIM LEVY AND TAX BILLING
PRIOR TO THE DEVELOPMENT OF THE 2010 TAX POLICY**

WHEREAS Section 317(1) of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended, authorizes a local municipality in any year before the adoption of the estimates for that year to levy a separate tax rate on the assessment in each property class in the municipality rateable for municipal purposes;

AND WHEREAS the tax rates to be levied are subject to those provisions contained in Section 317 of the *Municipal Act*;

AND WHEREAS the provisions of the *Municipal Act*, with respect to the levy on the yearly rates and the collection of taxes, apply to the levy of rates and the collection of taxes thereunder;

AND WHEREAS the Council of the City of Greater Sudbury deems it expedient to make the interim levy in the year 2010 for property classes within the City;

**NOW THEREFORE THE COUNCIL OF THE CITY OF GREATER SUDBURY
HEREBY ENACTS AS FOLLOWS:**

PART I - 2010 INTERIM TAX LEVY

INTERIM LEVY

1. Subject to the provisions contained in Section 317 of the *Municipal Act*, in the year 2010, before the adoption of the estimates, Council hereby levies separate tax rates on the assessment in each of the property classes rateable for local municipal and education purposes at 50% of 2009 tax levy.

INSTALMENT DUE DATES

2. The interim tax rate levied under Section 1 above on the applicable assessed rateable property in each property class hereto shall be payable in two equal or approximately equal instalments with the payment dates for the instalments being March 8th and April 8th, 2010.

PART II - GENERAL

NOTICE

3. The Tax Collector, not later than twenty-one days prior to the date that the first instalment is due, shall mail or cause to be mailed to the address of each person taxed a notice setting out the tax payments required to be made pursuant to this By-law, the respective dates by which they are to be paid to avoid penalty, and the particulars of the penalties imposed by this By-law for late payment.

PENALTY

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

COLLECTION - OVERDUE TAXES

5. It shall be the duty of the Tax Collector immediately after the several dates named in the notice or notices 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.

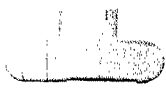
PART PAYMENT

6. (1) The Tax Collector and Chief Financial Officer/Treasurer 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 such acceptance of such part payment shall not affect the collection of any percentage charge imposed and collectable under Section 4 in respect of the non-payment 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.

PAYMENTS

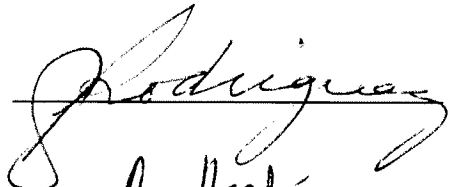
7. Taxes shall be payable to The City of Greater Sudbury at the Office of the City Treasurer at Tom Davies Square, Second Floor, 200 Brady Street, Sudbury, Ontario, or by mail addressed to the City of Greater Sudbury, P.O. Box 5000, Station "A", Sudbury, Ontario, P3A 5P3. However, any or all instalments 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 or into any Chartered Bank of Canada, a Trust company, Province of Ontario Savings Office 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.



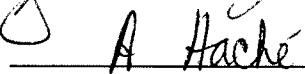
EFFECTIVE DATE

8. This By-law shall come into force and take effect immediately upon the final passing of same.

READ AND PASSED IN OPEN COUNCIL this 13th day of January, 2010.



Mayor



Clerk