

**BY-LAW 2010-5F**

**A BY-LAW OF THE CITY OF GREATER SUDBURY  
TO LEVY AND COLLECT OMITTED AND SUPPLEMENTARY  
REALTY TAXES FOR THE YEAR 2010**

**WHEREAS** Section 33 of the *Assessment Act*, R.S.O. 1990, c. A. 31 as amended, authorizes a local municipality in any year to enter omitted assessment on the tax roll and levy and collect taxes upon such assessment;

**AND WHEREAS** Section 34 of the *Assessment Act* authorizes a local municipality in any year to enter supplementary assessment on the tax roll and levy and collect taxes upon such assessment;

**AND WHEREAS** the Council of the City of Greater Sudbury deems it appropriate to make the omitted and supplementary levy in the year 2010;

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

**PART I - OMITTED AND SUPPLEMENTARY ASSESSMENT FOR 2010**

1. Tax rates shall be levied in 2010 on omitted and supplementary assessment in all classes applicable to the year 2010, and prior of the City of Greater Sudbury added to the tax roll pursuant to Sections 33 and 34 of the *Assessment Act*.

**OMITTED AND SUPPLEMENTARY INSTALMENT DUE DATES**

2. The tax rates shall be levied on such supplementary assessments added to the tax roll in 2010 and shall be payable as follows:

- (a) For omitted and supplementary assessments added to the tax roll after June 1<sup>st</sup>, 2010, the due dates are:
- July 13<sup>th</sup>, 2010, and  
August 13<sup>th</sup>, 2010

- (b) For omitted and supplementary assessments added to the tax roll after September 1, 2010, the due dates are:

October 12<sup>th</sup>, 2010, and

November 12<sup>th</sup>, 2010

- (c) For omitted and supplementary assessments added to the tax roll after November 1, 2010, the due date is:

December 15<sup>th</sup>, 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.

### **WHERE PROPERTY WAS NON-RATEABLE IN 2010 AND PRIOR YEARS**

4. Taxes shall be levied on a property that is rateable for local municipal purposes for 2010 and prior years even if the property was not rateable for local municipal purposes at that time.

### **PENALTY**

5. 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.

## **COLLECTION - OVERDUE TAXES**

6. 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**

7. (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 5 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.

(3) The Tax Collector and 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.

## **PAYMENTS**

8. 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.

- 15 Kin Drive, Lively, Ontario
- 3502 Errington Street, Chelmsford, Ontario
- Highway 144, Dowling, Ontario

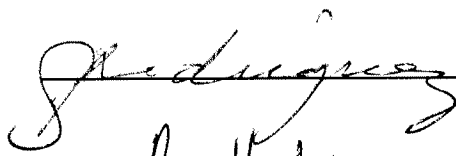
- 4100 Elmview Drive, Hanmer, Ontario
- 9 Morin Street, Capreol, Ontario
- 214 Orell Street, Garson, Ontario
- Tom Davies Square, Main Floor, 200 Brady Street, Sudbury, Ontario


However, any or all instalments of taxes or rates, provided they are paid on or before the due date, may be paid 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.

**EFFECTIVE DATE**

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

**READ AND PASSED IN OPEN COUNCIL** this 13<sup>th</sup> day of January, 2010.

  
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Mayor

  
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Clerk