

By-law 2017-102F

**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 2017**

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 \$249,519,826 for all purposes of the City of Greater Sudbury be raised by means of taxation for the year 2017;

And Whereas all property assessment rolls on which the 2017 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 2017 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;

And Whereas s. 355 of the *Municipal Act, 2001* allows a municipality to pass a by-law providing for the payment of a minimum amount of taxes;

And Whereas Council of the City of Greater Sudbury has determined that it is appropriate to set a minimum tax amount.

Now therefore the Council of the City of Greater Sudbury hereby enacts as follows:

Part I – 2017 Tax Levy

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 2017 for the purposes of the City in the gross amount of \$540,553,417 and in the net amount of \$249,519,826.

City Tax Rates

3. (1) For the year 2017 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” attached hereto and forming part of this by-law.

(2) Where the taxes otherwise added to the tax roll in accordance with subsection 3(1) are less than \$100, taxes in the amount of \$100 shall be entered onto the tax roll.

(3) Interim taxes levied in 2017 shall be shown as a reduction from the 2017 tax levy established in Subsection 3(1) above.

(4) A general rate for municipal purposes shall apply to all taxable property in the City of Greater Sudbury, as set out in Schedule “A”, to raise the sum of \$210,843,819.

(5) 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 \$25,333,475.

(6) 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 \$13,342,532.

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

Instalment Due Dates

4. Except as provided to the contrary in Section 5, taxes levied under Section 3 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 July 17, 2017 and August 17, 2017.

Alternative Instalment Due Dates

5.-(1) For those taxpayers who have given notice in writing to the Treasurer that the taxpayer will be participating in the City's twelve-month pre-authorized automatic withdrawal payment plan, the interim tax levy and the final tax levy for 2017 together with any supplementary taxes which may be levied, shall be paid in 12 equal instalments due and payable on either the 1st or the 15th day of each month, as selected by the taxpayer, and where the selected day for the automatic withdrawal falls on a day when banking services are not available, on the next following day that banking services are provided. The Treasurer may adjust the amount of the instalment as required during the calendar year.

(2) Taxes paid in accordance with the City's pre-authorized payment plan shall be penalty free for as long as the taxpayer is in good standing with the terms of the City's pre-authorized payment plan.

(3) Despite subsection 5(1), a taxpayer who is required to pay the minimum tax amount under subsection 3(2), shall not be approved to participate in the City's twelve month pre-authorized automatic payment withdrawal plan.

Part II – General

Notices of Taxes Due

6. The Manager of Taxation, not later than twenty-one (21) 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

7. (1) A percentage charge of one and one-quarter percent (1¼%) 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 (1¼%) 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) Each of the Treasurer and the Manager of Taxation individually is 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

8. It shall be the duty of the Manager of Taxation immediately after the several dates named in the notice or notices under Section 6 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

9.(1) Each of the Treasurer and the Manager of Taxation individually is 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 any such part payment shall not affect the collection of any percentage charge imposed and collectable under Section 7 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.

Where and How Taxes Payable

10. Except as provided in Section 5 for taxpayers participating in the City's pre-authorized automatic withdrawal payment plan, taxes shall be payable to the City of Greater Sudbury at the Office of the Chief Financial Officer / Treasurer, Tom Davies Square, Second Floor, 200 Brady Street, Sudbury, Ontario, at the Citizen Service Centres listed below, or by mail addressed to the City of Greater Sudbury, P.O. Box 5555, Station "A", Sudbury, ON 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

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.

Effective Date

11. This By-law shall come into full force and effect upon passage.

Read and Passed in Open Council this 13th day of June, 2017



Mayor



Clerk

Schedule "A"
to By-law 2017-102F of the City of Greater Sudbury

City of Greater Sudbury
2017 Final Tax Rates for all Municipal Purposes
(all figures in the form of %'s)

Property Description	General	Career	Fire Rate		Transportation Rate		Career/Urban Area	Composite/ Commuter Area	Volunteer/ Commuter Area	Volunteer Area
			Composite	Volunteer	Urban	Commuter				
Residential/New Multi-Res	1.018653	0.153898	0.104265	0.060524	0.081967	0.038152	1.254518	1.161070	1.117329	1.079177
Multiple Residential	2.062983	0.326531	0.221223	0.128416	0.173912	0.080949	2.563426	2.365155	2.272348	2.191399
Commercial Occupied	2.057598	0.318098	0.215509	0.125099	0.169421	0.078858	2.545117	2.351965	2.261555	2.182697
Commercial Excess Land	1.440319	0.222669	0.150857	0.087570	0.118595	0.055201	1.781583	1.646377	1.583090	1.527889
Commercial Vacant Land	1.440319	0.222669	0.150857	0.087570	0.118595	0.055201	1.781583	1.646377	1.583090	1.527889
Industrial Occupied	4.291489	0.663450	0.449483	0.260917	0.353357	0.164472	5.308296	4.905444	4.716878	4.552406
Industrial Excess Land	2.789467	0.431242	0.292164	0.169596	0.229682	0.106907	3.450391	3.188538	3.065970	2.959063
Industrial Vacant Land	2.789467	0.431242	0.292164	0.169596	0.229682	0.106907	3.450391	3.188538	3.065970	2.959063
Large Industrial Occupied	4.864171	0.751985	0.509465	0.295736	0.400512	0.186419	6.016668	5.560055	5.346326	5.159907
Large Industrial Excess Land	3.161710	0.488790	0.331152	0.192228	0.260333	0.121173	3.910833	3.614035	3.475111	3.353938
Pipelines	2.220143	0.335419	0.227244	0.131911	0.178646	0.083152	2.734208	2.530539	2.435206	2.352054
Farm	0.203731	0.030780	0.020853	0.012105	0.016393	0.007630	0.250904	0.232214	0.223466	0.215836
Managed Forests	0.254663	0.038475	0.026066	0.015131	0.020492	0.009538	0.313630	0.290267	0.279332	0.269794

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