

By-law 2019-210

**A By-Law of the City of Greater Sudbury
to Set an Interim Tax Levy and Tax Billing Dates
Prior to the Development of the 2020 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, 2001*;

And Whereas the provisions of the *Municipal Act, 2001*, 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 Council of the City of Greater Sudbury deems it expedient to make the interim levy in the year 2020 for property classes within the City;

And Whereas Paragraph 342(1)(b) of the *Municipal Act, 2001* allows a municipality to pass a by-law providing for alternative instalments and due dates in the year for which the taxes are imposed under than those established under the authority of Paragraph 342(1)(a) of the *Municipal Act, 2001* to allow taxpayers to spread the payment of taxes more evenly over the year;

And Whereas Council of the City of Greater Sudbury wishes to provide alternative instalments and due dates for persons participating in the City's pre-authorized payment plan;

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

Part I – 2020 Interim Tax Levy

Interim Levy

1.-(1) Subject to the provisions contained in Section 317 of the *Municipal Act, 2001* in the year 2020, 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 2020 tax levy.

(2) Despite subsection 1(1), where taxes otherwise payable under subsection 1(1) would be greater than zero but less than \$50, the amount of taxes actually payable shall be in the amount of \$50.

Instalment Due Dates

2. Except as provided to the contrary in Section 3, 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 (2) equal or approximately equal instalments with the payment dates for the instalments being February 11th, 2020 and March 11th, 2020.

Alternative Instalment Due Dates

3.-(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 2020 together with any supplementary taxes which may be levied, shall be paid in twelve (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 3(1), a taxpayer who is required to pay the minimum tax amount under subsection 1(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

4. 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

5.-(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

6. It shall be the duty of the Manager of Taxation immediately after the several dates named in the notice or notices under Section 4 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) 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 such part payment shall not affect the collection of any percentage charge imposed and collectable under Section 5 hereof 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.

Where and How Taxes Payable

8. Except as provided in Section 3 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 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, 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

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.

Repeal

9. This by-law repeals By-law 2019-195.

Effective Date

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

Read and Passed in Open Council this 10th day of December, 2019



Mayor



Clerk