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FOR THE **REGULAR MEETING** OF CITY COUNCIL  
TO BE HELD ON **TUESDAY, MAY 28, 2019**  
AT **6:00 P.M. IN COUNCIL CHAMBER,**  
TOM DAVIES SQUARE

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**ADDENDUM (RESOLUTION PREPARED)**

*(Two-Thirds Majority Required to Deal with the Addendum)*

**DECLARATIONS OF PECUNIARY INTEREST AND THE GENERAL NATURE THEREOF**

**BY-LAWS**

**The following By-law will be read and passed:**

2019-89      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 2019

Refer to item R-1

(This by-law sets out the 2019 municipal tax rates for the City of Greater Sudbury establishing due dates for final instalments.)

2019-90      A By-law of the City of Greater Sudbury Adopt the Provincial Tools for 2019 Property Tax Policy

Refer to item R-1

(This by-law adopts tools in accordance with the report presented at the City Council meeting of May 28<sup>th</sup>, 2019.)

2019-91      A By-law of the City of Greater Sudbury to Establish 'Clawback' Percentages for the 2019 Taxation Year for Commercial and Industrial Property Tax Classes

Refer to item R-1

(This by-law establishes clawback percentages in accordance with the report presented at the City Council meeting of May 28<sup>th</sup>, 2019.)

2019-92 A By-law of the City of Greater Sudbury to Set Tax Ratios for the Year 2019

Refer to Item R-1

(This by-law establishes tax ratios in accordance with the report presented at the City Council meeting of May 28<sup>th</sup>, 2019.)

Report dated May 23, 2019 from the Interim General Manager of Corporate Services regarding the 2019 Tax Rates.

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**(FOR INFORMATION ONLY)**

(Next Agenda Item: **CIVIC PETITIONS**)

Type of Decision									
Meeting Date	May 28, 2019			Report Date	May 23, 2019				
Decision Requested		Yes	X	No	Priority	X	High		Low
	Direction Only				Type of Meeting	X	Open		Closed

Report Title
2019 Tax Rates

Resolution	Relationship to the Strategic Plan/Health Impact Assessment
For Information Only	This report refers to operational matters.
<b>Resolution Continued</b>	X <b>Background Attached</b>

Report Summary

This report provides the general and service area tax rates for all classes to be used for the 2019 billing process.

Financial Implications

There are no financial implications associated with this report.

Report Prepared By

  
Name: Jim Lister  
Title: Manager of Financial Planning & Budgeting

Division Review

  
Name: Ed Stankiewicz  
Title: Executive Director of Finance, Assets & Fleet


Recommended by the Department

  
Name: Kevin Fowke  
Title: General Manager of Corporate Services

Financial Implications

  
Name: Jim Lister  
Title: Manager of Financial Planning & Budgeting

Recommended by the C.A.O.

  
Ed Archer  
Chief Administrative Officer

## **Background**

### **Tax Rates**

Tax rates have been developed based on the different service areas and the tax policy recommendations approved by City Council. The fire and transportation rates will be specific to the service area within the City. A general rate will apply to all taxpayers. Schedule "A" reflects the tax rates for all service areas by class based on the returned tax roll and an approved municipal levy of \$274,305,375.

### **Due Dates**

The final due dates for all classes have been set for July 8, 2019 and August 8, 2019.

**2019 Tax Rates Report - Schedule A**

**City of Greater Sudbury  
2019 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	1.056400	0.155755	0.106101	0.060655	0.088733	0.040075	1.300888	1.202576	1.157130	1.117055
Multiple Residential	2.075826	0.306059	0.208488	0.119187	0.174360	0.078747	2.556245	2.363061	2.273760	2.195013
Commercial Occupied	2.051528	0.302476	0.206048	0.117792	0.172319	0.077826	2.526323	2.335402	2.247146	2.169320
Commercial Excess Land	2.051528	0.302476	0.206048	0.117792	0.172319	0.077826	2.526323	2.335402	2.247146	2.169320
Commercial Vacant Land	2.051528	0.302476	0.206048	0.117792	0.172319	0.077826	2.526323	2.335402	2.247146	2.169320
Industrial Occupied	3.936491	0.591090	0.402653	0.230186	0.336742	0.152085	4.864323	4.491229	4.318762	4.166677
Industrial Excess Land	3.936491	0.591090	0.402653	0.230186	0.336742	0.152085	4.864323	4.491229	4.318762	4.166677
Industrial Vacant Land	3.936491	0.591090	0.402653	0.230186	0.336742	0.152085	4.864323	4.491229	4.318762	4.166677
Large Industrial Occupied	4.569400	0.686126	0.467392	0.267195	0.390883	0.176537	5.646409	5.213329	5.013132	4.836595
Large Industrial Excess Land	4.569400	0.686126	0.467392	0.267195	0.390883	0.176537	5.646409	5.213329	5.013132	4.836595
Pipelines	2.302412	0.339466	0.231246	0.132197	0.193393	0.087343	2.835271	2.621001	2.521952	2.434609
Farm	0.211280	0.031151	0.021220	0.012131	0.017747	0.008015	0.260178	0.240515	0.231426	0.223411
Managed Forests	0.264100	0.038939	0.026525	0.015164	0.022183	0.010019	0.325222	0.300644	0.289283	0.279264

**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