By-Law 2019-90

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

Whereas Council of the City of Greater Sudbury wishes to take certain action relating to property tax issues for the year 2019 and wishes to adopt certain Provincial Tools made available to the City of the provisions of Section 329.1 of the *Municipal Act, 2001, S.O.* 2001, c.25, as amended and by other Statutes;

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

- 1. For the taxation year 2019 and thereafter, the 5% tax increase cap is hereby changed to 10% for commercial and industrial properties.
- 2. For the taxation year 2019 and thereafter, there shall be a minimum annual increase of 10% of Current Value Assessment level taxes for capped properties.
- 3. For the taxation year 2019 and thereafter, capped and clawed-back properties within \$500 of Current Value Assessment taxes are hereby moved directly to Current Value Assessment taxes.
- 4. Properties assessed at Current Value Assessment in the 2018 taxation year and otherwise subject to capping or clawback in the 2019 taxation year, shall be taxed at Current Value Assessment in the 2019 taxation year.
- **5.** Commercial properties which are either:
 - (a) subject to capping in the 2018 taxation year and subject to clawback in the 2019 taxation year; or alternatively
 - (b) subject to clawback in the 2018 taxation year and subject to capping in the 2019 taxation year;

shall be taxed using Current Value Assessment in the 2019 taxation year.

6. Each of the Treasurer and the Manager of Taxation individually is hereby authorized to take all necessary actions to provide for the implementation of the items set out in this By-law.

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

Read and Passed in Open Council this 28th day of May, 2019

_Mayor

Clerk

Schedule "A" to By-law 2019-89 of the City of Greater Sudbury

City of Greater Sudbury 2019 Final Tax Rates for all Municipal Purposes

(all figures in the form of %'s)

		Fire Rate			Transportation Rate		Career/Urban	Composite/	Volunteer/	Volunteer
Property Description	General	Career	Composite	Volunteer	Urban	Commuter	Area	Commuter Area	Commuter Area	Area
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 Lan	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