

## **By-law 2020-174**

### **A By-Law of the City of Greater Sudbury to Levy and Collect Omitted and Supplementary Realty Taxes for the Year 2021**

**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 2021;

**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 - Omitted and Supplementary Assessment for 2021**

1.-(1) Tax rates shall be levied in 2021 on omitted and supplementary assessment in all classes applicable to the year 2021, and prior, within the City of Greater Sudbury and shall be added to the tax roll pursuant to Sections 33 and 34 of the *Assessment Act*.

(2) Where the taxes otherwise added to the tax roll in accordance with subsection 1(1) are less than \$50, taxes in the amount of \$50 shall be entered onto the tax roll.

#### **Omitted and Supplementary Instalment Due Dates**

2.-(1) The tax rates shall be levied on such supplementary assessments added to the tax roll in 2021 and shall be payable as follows:

- (a) for omitted and supplementary assessments added to the tax roll on or before June 1<sup>st</sup>, 2021, the due dates are: