

**By-law 2020-175**

**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 2021 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 2021 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:**