

By-law 2019-3

A By-Law of the City of Greater Sudbury to Levy and Collect Omitted and Supplementary Realty Taxes for the Year 2019

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 2019;

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

Part I - Omitted and Supplementary Assessment for 2019

1.-(1) Tax rates shall be levied in 2019 on omitted and supplementary assessment in all classes applicable to the year 2019, 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 2019 and shall be payable as follows:

- (a) for omitted and supplementary assessments added to the tax roll on or before June 1st, 2019, the due dates are:

- (i) June 28th, 2019; and
 - (ii) July 31st, 2019;
- (b) for omitted and supplementary assessments added to the tax roll on or before July 1st, 2019, the due dates are:
- (i) July 31st, 2019; and
 - (ii) August 30th, 2019;
- (c) for omitted and supplementary assessments added to the tax roll on or before August 1st, 2019, the due dates are:
- (i) August 30th, 2019; and
 - (ii) September 30th, 2019;
- (d) for omitted and supplementary assessments added to the tax roll on or before September 1st, 2019 the due date are:
- (i) September 30th, 2019; and
 - (ii) October 31st, 2019;
- (e) for omitted and supplementary assessments added to the tax roll on or before October 1st, 2019, the due dates are:
- (i) October 31st, 2019; and
 - (ii) November 29th, 2019;
- (g) for omitted and supplementary assessments added to the tax roll on or before November 1st, 2019, the due dates are:
- (i) November 29th, 2019; and
 - (ii) December 31st, 2019; and
- (h) for omitted and supplementary assessments added to the tax roll on or before December 1st, 2019, the due dates are:
- (i) December 31st, 2019.

(2) Despite subsection 2(1), where the tax rates levied on such supplementary assessments result in taxes of less than \$50 for any tax roll, a minimum tax of \$50 shall be levied for the 2019 year, and such taxes shall be due on the dates provided in subsection 2(1).

Part II - General

Notices of Taxes Due

3. 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.

Where Property was Non-Rateable in 2019 and Prior Years

4. Taxes shall be levied on a property that is rateable for local municipal purposes for 2019 and prior years even if the property was not rateable for local municipal purposes at that time.

Penalty

5. 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.

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 3 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 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

(3) 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.

Payments

8. 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.

Effective Date

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

Read and Passed in Open Council this 15th day of January, 2019

_____ Mayor

_____ Clerk