

By-law 2020-57

A By-law of the City of Greater Sudbury to Delegate to the Assessment Review Board, Authority to Hear and Decide Requests for Cancellation, Reduction or Refund to Taxes in Cases of Sickness and Extreme Poverty

Whereas subsection 357(1)(d.1) of the *Municipal Act, 2001*, S.O. 2001, c. 25 as amended from time to time (the "*Municipal Act, 2001*") provides that upon application to the treasurer of a local municipality made in accordance with subsection 357(1) of the *Municipal Act, 2001*, the local municipality may cancel, reduce or refund all or part of taxes levied on land in the year of which the application is made, where the applicant is unable to pay taxes because of sickness or extreme poverty;

And Whereas subsection 357(11) of the *Municipal Act, 2001*, provides that a council may pass a by-law authorizing the Assessment Review Board to exercise the powers and functions of the council under subsections 357(1) and (5) with respect to applications made under subsection 357(1) and thereafter, subsections 357(6), (7), (8), (9) and (10) do not apply to those applications;

And Whereas Council for the City of Greater Sudbury deems it appropriate to pass a by-law in accordance with 357(11) of the *Municipal Act, 2001*, pertaining to subsection 357(1)(d.1) of the *Municipal Act, 2001*.

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

Delegate to Assessment Review Board

1. The Assessment Review Board is authorized to exercise the powers and functions of Council of the City of Greater Sudbury under section 357(1) and subsection 357(5) of the *Municipal Act, 2001*, S.O. 2001 c. 25 as amended from time to time for applications under 357(1)(d.1) only, for the cancellation, reduction or refund of taxes where the applicant is unable to pay taxes because of sickness or extreme poverty.

Clerk to Give Notice

2. The Clerk is authorized to forward a certified copy of this By-law to the registrar of the Assessment Review Board and to the Municipal Property Assessment Corporation in accordance with subsection 357(12) of the *Municipal Act, 2001*, S.O. 2001, c. 25 as amended from time to time.

Forward Applications

3. Following the passage of this By-law the Treasurer or Treasurer's authorized designee shall forward every application under 357(1)(d.1) of the *Municipal Act, 2001*, S.O. 2001, c. 25 as amended from time to time, for cancellation, reduction or refund of taxes due to sickness or extreme poverty to the Assessment Review Board for processing.

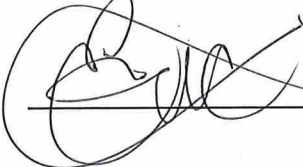
Effective Date

4. This By-law comes into effect upon passage.

Read and Passed in Open Council this 10th day of March, 2020



Mayor



Clerk