

## For Information Only

### 2017 Interim Tax Billing

Presented To:	City Council
Presented:	Tuesday, Dec 13, 2016
Report Date	Tuesday, Nov 08, 2016
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By-Law:	2016-228F

### Resolution

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## Background

Section 317 (1) of the Municipal Act provides the authority for an interim tax levy prior to the adoption of the final estimates. For 2017, the interim tax levy dates have been established as March 6th and April 6th, 2017. This by-law is a standard by-law placed before Council at the beginning of each year and represents the interim tax levy for 2017 and the tax due dates are comparable to the interim tax due dates established in 2016.

In the past, the City of Greater Sudbury has levied 50% of the previous year's property taxes as an interim billing in accordance with the Municipal Act. With 2017 being a re-assessment year, it would be appropriate for the City to levy interim tax amounts with notional tax rates to complement the phased-in 2017 current value assessments, the estimated municipal tax levy and the estimated education tax rate. This authority is found in Section 317(9) of the Municipal Act which reads as follows:

**Adjustments to interim levy - If the council of a municipality is of the opinion that the taxes levied under subsection (1) on a property are too high or too low in relation to its estimate of the total taxes that will be levied on the property, the council may adjust the taxes on the property under subsection (1) to the extent it considers appropriate.**

It is recommended that the 2017 interim levy by-law be passed.

### Signed By

#### Report Prepared By

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*Digitally Signed Nov 8, 16*

#### Recommended by the Department

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