

Request for Decision City Council



Type of Decision

Meeting Date	January 16, 2008				Report Date	December 14, 2007			
Decision Requested	<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/>	No	Priority	<input checked="" type="checkbox"/>	High	<input type="checkbox"/>	Low
	Direction Only				Type of Meeting	<input checked="" type="checkbox"/>	Open	<input type="checkbox"/>	Closed

Report Title

2008 Omitted and Supplementary Tax Billing

Policy Implication & Budget Impact

This report and recommendation(s) have been reviewed by the Finance Division and the funding source has been identified.

N/A

X

Background Attached

Recommendation

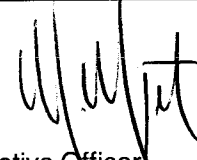
That a by-law be passed authorizing the 2008 omitted and supplementary tax billing.

Recommendation Continued

Recommended by the Department


L. Hayes
Chief Financial Officer/Treasurer

Recommended by the C.A.O.


M. Mieto
Chief Administrative Officer

Report Prepared By



T. Derro
Supervisor of Tax/Chief Tax Collector

Division Review

EXECUTIVE SUMMARY

Sections 33 and 34 of the Municipal Act authorize a municipality to enter omitted and supplementary assessments on to the tax roll to levy and collect property taxes that result from this additional assessment. Omitted and supplementary assessments are generated by property additions or changes that increase current value assessment after the return of the assessment roll in January of each year. It is appropriate that a by-law be passed, establishing omitted and supplementary due dates for 2008.

BACKGROUND

This report deals with the 2008 omitted and supplementary tax billing, including due dates for this billing.

Sections 33 and 34 of the Assessment Act authorize a local municipality, in any year, to enter omitted and supplementary assessments on to the tax roll and to levy and collect realty taxes resulting from this additional assessment.

Omitted and supplementary assessments are generated by property additions or changes that increase current value assessment.

For omitted and supplementary assessments added to the tax roll after June 1, 2008 the due dates are:

July 15, 2008
August 15, 2008

For omitted and supplementary assessments added to the tax roll after September 1, 2008 the due dates are:

October 14, 2008
November 14, 2008

For omitted and supplementary assessments added to the tax roll after November 1, 2008 the due date is:

December 19, 2008

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Meeting Date	January 16, 2008				Report Date	December 14, 2007			
Decision Requested	x	Yes		No	Priority	x	High		Low
	Direction Only				Type of Meeting	x	Open		Closed

Report Title

2008 Interim Tax Billing

Policy Implication & Budget Impact

This report and recommendation(s) have been reviewed by the Finance Division and the funding source has been identified.

Recommendation

That the 2008 Interim Levy By-law be passed.

X

Background Attached

Recommendation Continued

Recommended by the Department

L. Hayes
Chief Financial Officer/Treasurer

Recommended by the C.A.O.

M. Mieto
Chief Administrative Officer

Date: December 14, 2007

Report Prepared By



T. Derro
Supervisor of Tax/Chief Tax Collector

Division Review

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 2008, the interim tax levy dates have been established as March 4th and April 4th, 2008.

This By-law is a standard by-law placed before Council at the beginning of each year and represents the interim tax levy for 2008. The interim tax levy is approximately fifty (50%) per cent of the 2007 tax levy, in accordance with Provincial legislation and the tax due dates are comparable to the interim tax due dates established in 2007.

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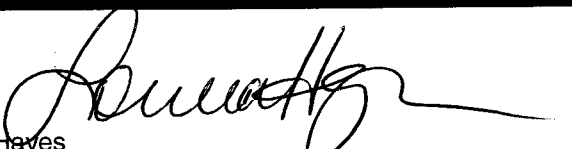


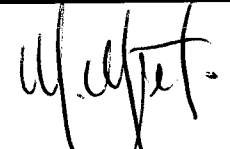
Type of Decision											
Meeting Date		January 16, 2008				Report Date		December 5, 2007			
Decision Requested		<input checked="" type="checkbox"/> x	Yes		No	Priority		<input checked="" type="checkbox"/> x	High		Low
		Direction Only				Type of Meeting		<input checked="" type="checkbox"/> x	Open		Closed

Report Title
Tax Extension Agreement Roll # 180.001.13401.0000 Between the City of Greater Sudbury and Richard J. Petit

Policy Implication & Budget Impact	
<input checked="" type="checkbox"/> x	This report and recommendation(s) have been reviewed by the Finance Division and the funding source has been identified.
N/A	
<input checked="" type="checkbox"/> X	Background Attached

Recommendation
<p>THAT the appropriate by-law be enacted.</p>
Recommendation Continued

Recommended by the Department
 L. Hayes Chief Financial Officer / Treasurer

Recommended by the C.A.O.
 M. Mieto Chief Administrative Officer

Between the City of Greater Sudbury and Richard J. Petit

Date: December 5, 2007

Report Prepared By

T. Derro
Supervisor of Tax / Chief Tax Collector**Division Review****BACKGROUND**

Richard J. Petit has requested a tax extension agreement with respect to the property located at Parcel 12826, Lot 207 in the Township of Norman in the City of Greater Sudbury. A tax extension agreement is a standard agreement. This agreement provides that if the owner fails to honour the provisions of the agreement, the agreement shall become null and void and the owner shall be placed in the position that he/she was in prior to the entering into of the agreement, which may include the sale of the property by public tender.

A tax arrears certificate was registered against these lands on June 29, 2007, and the owner has one year from that date to redeem the property by paying all outstanding taxes, penalty, interest charges and costs in full in one lump sum.

However, Section 378 (1) of the *Municipal Act*, allows a municipality to enter into a tax extension agreement with the owner of the property providing an extension of time for payment of the arrears by way of a down payment and monthly payments.

The owner is agreeable to making payment of the arrears on the following schedule. It is recommended that a standard form tax extension agreement be authorized.

CALCULATION OF PAYMENTS REQUIRED UNDER TAX EXTENSION AGREEMENT
TS FILE NO. 07-73

	AMOUNT
(1) Outstanding taxes, penalty and interest charges on TAX ARREARS CERTIFICATE	\$ 661.23
(2) Additional taxes levied subsequent to tax sale proceedings	
2007	\$ 179.28
2008	\$ 172.00
(3) Estimated additional penalty and interest charge subsequent to tax sale proceedings	\$ 187.82
(4) Administration Charges	<u>\$ 1,817.00</u>
TOTAL AMOUNT TO BE PAID UNDER TAX EXTENSION AGREEMENT	\$ 3,017.33

TO BE PAID AS FOLLOWS:

(1) Down payment on signing	\$ 900.00
(2) 9 Payments of \$210.00 each, starting December 1, 2007	\$ 1,890.00
(3) 1 Final Payment of \$227.33 on September 1, 2008	<u>\$ 227.33</u>
	<u>\$ 3,017.33</u>

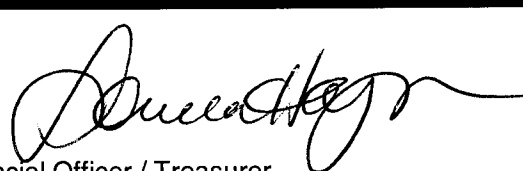
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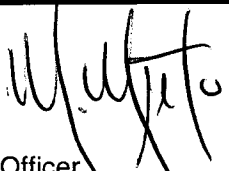
Type of Decision											
Meeting Date		January 16, 2008				Report Date		December 21, 2007			
Decision Requested		<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/>	No	Priority		<input checked="" type="checkbox"/>	High	<input type="checkbox"/>	Low
		Direction Only				Type of Meeting		<input checked="" type="checkbox"/>	Open	<input type="checkbox"/>	Closed

Report Title
Tax Extension Agreement Roll # 010.008.072.00.000 Between the City of Greater Sudbury and David Desormeaux

Policy Implication & Budget Impact	
<input checked="" type="checkbox"/>	This report and recommendation(s) have been reviewed by the Finance Division and the funding source has been identified.
N/A	
<input checked="" type="checkbox"/>	Background Attached

Recommendation
<p>THAT the appropriate by-law be enacted.</p>
Recommendation Continued

Recommended by the Department
 L. Hayes Chief Financial Officer / Treasurer

Recommended by the C.A.O.
 M. Mieto Chief Administrative Officer

Between the City of Greater Sudbury and David Desormeaux

Date: December 21, 2007

Report Prepared By

T. Derro
Supervisor of Tax / Chief Tax Collector**Division Review****BACKGROUND**

David Desormeaux has requested a tax extension agreement with respect to the property located at 1155 Howey Drive in the City of Greater Sudbury. A tax extension agreement is a standard agreement. This agreement provides that if the owner fails to honour the provisions of the agreement, the agreement shall become null and void and the owner shall be placed in the position that he/she was in prior to the entering into of the agreement, which may include the sale of the property by public tender.

A tax arrears certificate was registered against these lands on June 29, 2007, and the owner has one year from that date to redeem the property by paying all outstanding taxes, penalty, interest charges and costs in full in one lump sum.

However, Section 378 (1) of the *Municipal Act*, allows a municipality to enter into a tax extension agreement with the owner of the property providing an extension of time for payment of the arrears by way of a down payment and monthly payments.

The owner is agreeable to making payment of the arrears on the following schedule. It is recommended that a standard form tax extension agreement be authorized.

CALCULATION OF PAYMENTS REQUIRED UNDER TAX EXTENSION AGREEMENT
TS FILE NO. 07-06

	AMOUNT
(1) Outstanding taxes, penalty and interest charges on TAX ARREARS CERTIFICATE	\$ 4,339.98
(2) Additional taxes levied subsequent to tax sale proceedings	
2007	\$ 1,482.62
2008	\$ 1,556.76
2009	\$ 1,634.60
(3) Estimated additional penalty and interest charge subsequent to tax sale proceedings	\$ 999.32
(4) Administration Charges	<u>\$ 1,817.00</u>
TOTAL AMOUNT TO BE PAID UNDER TAX EXTENSION AGREEMENT	\$ 11,830.28

TO BE PAID AS FOLLOWS:

(1) Down payment on signing	\$ 4,000.00
(2) 23 Payments of \$325.00 each, starting October 1, 2007	\$ 7,475.00
(3) 1 Final Payment of \$355.28 on September 1, 2009	<u>\$ 355.28</u>
	<u>\$ 11,830.28</u>

Request for Decision City Council



Type of Decision									
Meeting Date	January 16, 2008				Report Date	December 17, 2007			
Decision Requested	X	Yes		No	Priority	X	High		Low
	Direction Only				Type of Meeting	X	Open		Closed

Report Title
Annual Grants Allocation

Policy Implication & Budget Impact	
X	This report and recommendation(s) have been reviewed by the Finance Division and the funding source has been identified.
<p>The grants allocation to a variety of community groups and organizations have been included as part of the 2008 budget approval.</p>	
X	Background Attached

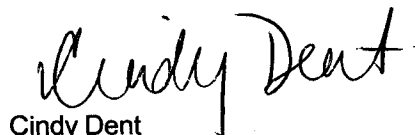
Recommendation
<p>THAT Council approve the allocation of the 2008 Annual Grants as outlined in the December 17, 2007 report from the General Manager of Community Development and that the appropriate by-law be passed.</p>
Recommendation Continued

Recommended by the Department
<p>Catherine Matheson General Manager</p>

Recommended by the C.A.O.
<p>Mark Mieto Chief Administrative Officer</p>

Date: December 17, 2007

Report Prepared By



Cindy Dent
Manager of Recreation

Division Review



Réal Carré
Director of Leisure Services

EXECUTIVE SUMMARY

As part of the 2008 budget process, Council approved the annual allocation of grants to a variety of community groups and organizations.

BACKGROUND

Senior Citizens Centres

In accordance with the provisions of the Elderly Persons Centres Act which is mandated under the Ministry of Health and Long Term Care, the City contributes annually to the maintenance and operations costs of the approved Senior Citizen Centres in the amount of up to 20% of the centres' operating cost.

The following is a summary of the approved Senior Citizens Centres including the yearly grant allocation:

- | | |
|--|----------|
| • Club Accueil Âge d'Or - Azilda | \$ 9,900 |
| • Rayside-Balfour Senior Craft Shop | \$ 5,700 |
| • Club Accueil Âge d'Or - Hanmer | \$12,000 |
| • Onaping Falls Golden Age Club | \$ 5,102 |
| • One Eleven Senior Citizens Centre Inc. - Sudbury | \$12,000 |
| • Parkside OACS | \$12,000 |

Community Centres

The following five [5] community centres receive an annual operating grant in the amount of \$14,294 each:

- Wahnapiatae Community Centre
- Skead Community Centre
- Penage Road Playground Association
- Beaver Lake Community Centre
- Carole Richard Park Community Centre

Special Events

The City provides an annual grant in the amount of \$2,500 to the Anderson Farm Site Committee to assist with hosting the Annual Walden Fall Fair. An annual grant of \$1,500 is provided to the Onaping Falls Lions Club to assist with the cost of hosting the Annual Onaping Falls Cavalcade of Colours. In addition, the City provides work-in-kind valued at \$2,000 to the Ukrainian Senior Centre in support of the Annual Canadian Garlic Festival. The work-in-kind includes the installation of signs and fencing required to close the northbound lanes of Notre Dame Avenue between Elm Street and Ste-Anne Street, Sudbury. The City has joined community partners in contributing an annual grant to Science North in the amount of \$10,000. The grant will assist with the cost of purchasing fireworks for the Canada Day Celebrations.

Volunteer Centre

To provide an annual grant of \$10,000 to the Volunteer Centre/Bénévolat Sudbury, in order to assist with the annual operating cost of the centre.

Sudbury Regional Soccer Association

The City provides a yearly grant in the amount of \$25,525 to the Sudbury Regional Soccer Association in order to assist with the operational costs of the indoor soccer centre located at the Exhibition Centre.

Date: December 17, 2007

Rainbow Routes

To provide a one-time grant in the amount of \$84,670 to complete the 2008 trails initiatives.

Youth Centres

Council has approved an annual operating grant of \$40,000 to the Rayside-Balfour Youth Centre and the Valley East Youth Centre and \$20,000 to the Sudbury Action Centre for Youth. The City will be utilizing funds in 2008 to operate the Valley East Youth Centre. The Community Partnerships section of the Community Development department will work closely with the Valley East CAN to establish a volunteer committee to operate the Valley East Youth Centre. Once the committee is confirmed, the annual grant will be allocated directly to the association. Once re-established, the association will be allocated any year end 2007 and 2008 funding balances from the yearly grant allocation.

Sudbury Community Foundation

The Sudbury Community Foundation's mission is to enhance the quality of life in the Sudbury area through the disbursement of funds in support and advancement of educational programs, heritage and local cultural traditions. Therefore, an annual grant of \$50,000 is provided.

Northern Railway Museum

The City provides a yearly grant in the amount of \$3,500 to assist with the operational costs of the museum which is located in Capreol.

Naughton Cross Country Trail Association

To provide a one-time grant allocation in the amount of \$20,000 to the Naughton Cross Country Trail Association to expand the existing ski chalet.

McClelland Fitness Association

To provide a one-time grant allocation in the amount of \$20,000 to purchase additional/replacement fitness equipment.

Northern Aquatic Centre Aquatique du Nord

To provide a one-time grant allocation in the amount of \$250,000 to the Northern Aquatic Centre Aquatique du Nord. The new centre is a regional aquatic centre of excellence being developed on Lake Ramsey through a collaborative partnership between the Sudbury Rowing Club and the City of Greater Sudbury. The project is eligible for additional financial support from the provincial and federal governments, users, community and private sectors. The one-time allocation will be allocated in reserves until the association has secured the necessary funding to proceed with the project estimated at \$6 million.

Walden Home Support Services

The City provides an annual grant in the amount of \$10,000 to the Walden Home Support Services. The grant is provided to assist with seniors requiring home support services.