

BY-LAW 2013-99F

**A BY-LAW OF THE CITY OF GREATER SUDBURY TO
LEVY A SPECIAL CHARGE UPON PERSONS IN THE
CENTRAL BUSINESS DISTRICT IMPROVEMENT AREA
ASSESSED FOR COMMERCIAL AND INDUSTRIAL TAXES
TO PROVIDE FOR THE PURPOSES OF THE DOWNTOWN SUDBURY
BOARD OF MANAGEMENT FOR THE YEAR 2013**

WHEREAS Council of the former The Corporation of the City of Sudbury, pursuant to the *Municipal Act*, R.S.O. 1990, c. M.45, s.220, as amended, passed By-law 76-24 designating the Central Business District, i.e., the "CM" District under the then Zoning By-law 62-192, now Zoning By-law 95-500Z;

AND WHEREAS the Council established a Board of Management for the said Downtown Sudbury Central Business Improvement Area called Sudbury Metro Centre, and by By-law 2010-229 amended the name to Downtown Sudbury;

AND WHEREAS by operation of law the City of Greater Sudbury has assumed all the By-laws of the former City of Sudbury;

AND WHEREAS the Council of the City of Greater Sudbury, pursuant to subsection 208 (2) (a) of the *Municipal Act, 2001*, S.O. 2001, c.25 has considered and approved the estimates of the above mentioned Board of Management for the year 2013 in the amount of \$452,760 and by virtue of those estimates, it is necessary that the sum of \$452,760 be raised by the levy of a special charge upon properties in the improvement area that are assessed for commercial and industrial taxes;

AND WHEREAS the assessment rolls on which the 2013 taxes are to be levied have been returned and revised pursuant to the provisions of the *Assessment Act*, R.S.O. 1990, c. A. 31, as amended, subject to appeals;

**NOW THEREFORE THE COUNCIL OF THE CITY OF GREATER SUDBURY
HEREBY ENACTS AS FOLLOWS:**

Adoption of Estimates

1. The Council of the City of Greater Sudbury hereby adopts the current estimates of Downtown Sudbury of all sums required by the Board of Management for the Central Business District Improvement Area of the City of Greater Sudbury (Downtown Sudbury) during the year 2013 in the gross amount of \$452,760 and in the net amount of \$452,760.

Levy of Special Charge

2. For the year 2013 the Council of the City of Greater Sudbury hereby levies a special charge upon persons in the Central Business District Improvement Area of the City of Greater Sudbury who are assessed for commercial and industrial taxes in the amount of \$452,760 being a sum equal to the sum of money provided for the purposes of the Board of Management for the Central Business District Improvement Area for the City of Sudbury pursuant to Section 1 above, which special charge shall be borne and paid by such persons in the area who are assessed for commercial and industrial purposes; and

the amount levied shall be determined by applying the tax rate to the commercial and industrial assessment for the property which calculation is set out in Schedule "A" attached hereto and forming part of this By-law.

Payment of Special Charge Levy

3. The special charge levied under this By-law shall be due and payable in two equal instalments on the same dates as the non-residential tax due dates, to be established by By-law.

Penalty for Non-Payment of Special Charge

4. (1) A percentage charge of one and one-quarter percent (1 1/4%) 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 shall be imposed and shall be added to every such tax instalment or part thereof remaining unpaid on the first day of such calendar month in which the default continues up to and including December of the year concerned.

(2) The Chief Financial Officer/Treasurer and the Manager of Taxation are hereby authorized to cancel any penalty and interest charges if such action is deemed appropriate and in the best interests of the City.

Notice of Special Charge Due

5. The Manager of Taxation is hereby authorized to mail, deliver or cause to be mailed or delivered the notice of special charge due to whom such notice is required to be

given to the address of the place of business of the person or such other address as provided to the Manager of Taxation by the person.

Where and How Special Charges Payable

6. The special charge levied hereunder shall be payable to the City of Greater Sudbury 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. However, any or all instalments of taxes or rates, provided they are paid on or before the due date, may be paid at any of the City of Greater Sudbury Citizen Service Centres at the following locations:

- 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.

Part Payment of Special Charge Due and Owing

7.- (1) The Chief Financial Officer/Treasurer and Manager of Taxation are hereby authorized to accept part payment from time to time on account of any special charge

due hereunder and to give a receipt for such payment, provided that acceptance of such payment shall not affect the collection of any percentage charge imposed and collectable under Section 4 hereof in respect of non-payment of the special charge.

(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.

Remittance to Downtown Sudbury

8.-(1) The City of Greater Sudbury shall remit to the Board of Management for the Central Business District Improvement Area (Downtown Sudbury), an amount equal to 75% (seventy-five percent) of the special charge levy on June 5, 2013.

(2) The City of Greater Sudbury shall remit the balance of the special charge levy being 25 % (twenty-five percent) for the current year on July 5, 2013.

Adjustments


9. Before December 31st of the current year the City of Greater Sudbury shall reconcile with the Board of Management for the Central Business District Improvement Area (Downtown Sudbury) for all omitted and supplementary assessments authorized under Sections 33 and 34 of the *Assessment Act*, as well as all adjustments authorized under the *Municipal Act, 2001* and all applicable regulations of the Province of Ontario.

10. It shall be the duty of the Manager of Taxation immediately after the several dates named 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.

11. This By-law shall come into force and take effect immediately upon the final passing thereof.

READ AND PASSED IN OPEN COUNCIL this 23rd day of April, 2013



Mayor



Clerk

**SCHEDULE "A"
TO BY-LAW 2013-99F**

CALCULATION OF 2012 TAX RATES

<u>Property Class Assessment in Area</u>	<u>Current Value</u>	<u>Tax Rate</u>
Commercial and Industrial - Occupied	\$ 112,549,303	0.399883%
Commercial and Industrial - Excess Land and Vacant Land	\$ 962,500	0.279918%