

By-law 2015-91F

A By-law of the City of Greater Sudbury to Levy a Special Charge Upon Properties in the Central Business District Improvement Area Assessed for Commercial and Industrial Taxes to provide for the Purposes of the Board of Management of the Central Business District Improvement Area for the Year 2015

Whereas Council of the former 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 Improvement Area, i.e., the "CM" District under the then Zoning By-law 62-192, now Zoning By-law 2010-100Z;

And Whereas the Council established a Board of Management for the said Central Business District 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 known as Downtown Sudbury for the year 2015 in the amount of \$502,605 and by virtue of those estimates, it is necessary that the sum of \$502,605 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 2015 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:

Part I – 2015 Special Charge Levy

Adoption of Estimates

1. The Council of the City of Greater Sudbury hereby adopts the current estimates of Downtown Sudbury of all sums required for the Central Business District Improvement Area during the year 2015 in the amount \$502,605.

Levy of Special Charge

2. For the year 2015 the Council of the City of Greater Sudbury hereby levies a special charge upon properties in the Central Business District Improvement Area who are assessed for commercial and industrial taxes in the amount of \$502,605 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 pursuant to Section 1 above, which special charge shall be borne and paid by such properties in the area which 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. Except as provided to the contrary in Section 4, 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.

Alternative Instalment Due Dates

4.-(1) For those taxpayers who have given notice in writing to the General Manager of Assets and Finance / Chief Financial Officer that the taxpayer will be participating in the City's twelve-month pre-authorized automatic withdrawal payment plan, the special charge levy for 2015 shall be paid in 12 equal instalments due and payable on either the 1st or the 15th day of each month, as selected by the taxpayer, and where the selected day for the automatic withdrawal falls on a day when banking services are not available, on the next following day that banking services are provided. The General Manager of Assets and Finance / Chief Financial Officer may adjust the amount of the instalment as required during the calendar year.

(2) The special charge paid in accordance with the City's pre-authorized payment plan shall be penalty free for as long as the taxpayer is in good standing with the terms of the City's pre-authorized payment plan.

Remittance to Downtown Sudbury

5.-(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 10, 2015.

(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 10, 2015.

Adjustments

6. 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.

Part II – General

Notice of Special Charge Due

7. 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.

Penalty for Non-Payment of Special Charge

8.-(1) A percentage charge of one and one-quarter percent (1¼%) shall be imposed as a penalty for non-payment of the special charge hereunder and shall be added to every 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 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 General Manager of Assets and Finance / Chief Financial Officer 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.

Collection – Overdue Special Charge

9. It shall be the duty of the Manager of Taxation immediately after the several dates named in the notice or notices under Section 7 hereof to collect at once by distress or otherwise under the provisions of the Statutes in that behalf, all such special charge 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 of Special Charge Due and Owing

10.-(1) The General Manager of Assets and Finance / Chief Financial Officer and the 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 8 hereof in respect of non-payment of the special charge.

(2) In default of payment of any instalment of special charge or any part of any instalment, by the day named for payment thereof, the subsequent instalment or instalments shall forthwith become payable.

Where and How Special Charges Payable

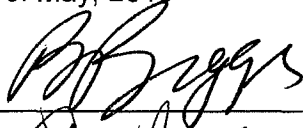
11. Except as provided in Section 4 for taxpayers participating in the City's pre-authorized automatic withdrawal payment plan, the special charge levied hereunder shall be payable to the City of Greater Sudbury at the Office of the General Manager of Assets and Finance / Chief Financial Officer, Tom 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.

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

READ AND PASSED IN OPEN COUNCIL this 12th day of May, 2015



Mayor



Clerk

Schedule "A"
to By-Law 2015-91F of the City of Greater Sudbury

CALCULATION OF 2015 TAX RATES

<u>Property Class</u>	<u>Current Value Assessment in Area</u>	<u>Tax Rate</u>
Commercial and Industrial - Occupied	\$ 120,602,528	0.413778%
Commercial and Industrial - Excess Land and Vacant Land	\$ 1,235,250	0.289645%