

Request for Decision

2017 Tax Extension Agreements

Presented To:	City Council
Presented:	Tuesday, Aug 22, 2017
Report Date	Thursday, Jul 20, 2017
Type:	By-Laws
By-Law:	2017-140

Resolution

For Information Only

Relationship to the Strategic Plan / Health Impact Assessment

This report refers to operational matters.

Report Summary

Once a tax arrears certificate is registered against a property, the Municipal Act provides the authority for a property owner to enter into a repayment plan under certain conditions. The plan is referred to as a tax extension agreement and requires the passage of a municipal by-law. This report deals with the 2017 Phase II tax accounts that are eligible for a tax extension agreement.

Financial Implications

There are no financial implications.

Signed By

Report Prepared By

Tony Derro
Manager of Taxation
Digitally Signed Jul 20, 17

Division Review

Ed Stankiewicz
Executive Director of Finance, Assets
and Fleet
Digitally Signed Jul 21, 17

Recommended by the Department

Kevin Fowke
General Manager of Corporate
Services
Digitally Signed Aug 4, 17

Financial Implications

Ed Stankiewicz
Executive Director of Finance, Assets
and Fleet
Digitally Signed Jul 21, 17

Recommended by the C.A.O.

Ed Archer
Chief Administrative Officer
Digitally Signed Aug 4, 17

Background

Part XI of the Municipal Act provides the authority for the collection of tax arrears by the registration of a tax arrears certificate (lien) on the title of such properties. After a tax arrears certificate is registered the owner of the property has one year to pay the property taxes in full. This one year period is called the redemption year. Section 378 (1) of the Municipal Act provides for the repayment of tax arrears by way of a tax extension agreement in favor of an eligible owner, spouse of owner, mortgagee or tenant in occupation of the land. The applicant must meet the terms and conditions of the tax extension agreement and the agreement must be ratified by City Council by by-law before the expiry of the redemption period.

A tax extension agreement is optional for a municipality, however in the past the City of Greater Sudbury has utilized this process and it has proven successful in the collection of the City's tax arrears.

The attached Schedule A outlines the 2017 Phase II tax accounts that are eligible for a tax extension agreement. The passing of a by-law will provide the authority for the Executive Director of Finance, Assets and Fleet to execute the tax extension agreements on behalf of the City of Greater Sudbury. This authority will facilitate the processing of tax extension agreements throughout the redemption year.

SCHEDULE A TO BY-LAW 2017-140

File Number	Roll Number	Registration Date	Redemption Date
17-73	120.002.03020	June 14, 2017	June 14, 2018
17-97	170.001.12400	June 14, 2017	June 14, 2018
17-107	010.011.09000	June 14, 2017	June 14, 2018
17-108	010.012.00900	June 14, 2017	June 14, 2018
17-109	010.018.04411	June 14, 2017	June 14, 2018
17-110	010.028.03300	June 14, 2017	June 14, 2018
17-111	010.030.00100	June 14, 2017	June 14, 2018
17-112	020.002.21212	June 14, 2017	June 14, 2018
17-113	020.004.06800	June 14, 2017	June 14, 2018
17-114	020.004.10900	June 14, 2017	June 14, 2018
17-115	020.024.04000	June 14, 2017	June 14, 2018
17-116	020.028.00717	June 14, 2017	June 14, 2018
17-117	030.027.06231	June 14, 2017	June 14, 2018
17-118	040.002.05200	June 14, 2017	June 14, 2018
17-120	040.005.05000	June 14, 2017	June 14, 2018
17-121	040.007.08700	June 14, 2017	June 14, 2018
17-122	040.027.06400	June 14, 2017	June 14, 2018
17-123	050.015.00900	June 14, 2017	June 14, 2018
17-124	050.019.05200	June 14, 2017	June 14, 2018
17-125	050.034.04000	June 14, 2017	June 14, 2018
17-126	050.039.01601	June 14, 2017	June 14, 2018
17-127	060.017.01402	June 14, 2017	June 14, 2018
17-128	060.019.05300	June 14, 2017	June 14, 2018
17-129	070.012.05100	June 14, 2017	June 14, 2018
17-130	070.016.02100	June 14, 2017	June 14, 2018
17-131	070.022.03800	June 14, 2017	June 14, 2018
17-132	070.025.05100	June 14, 2017	June 14, 2018
17-133	070.030.08500	June 14, 2017	June 14, 2018
17-134	080.004.03000	June 14, 2017	June 14, 2018
17-135	090.004.08800	June 14, 2017	June 14, 2018
17-136	090.008.09200	June 14, 2017	June 14, 2018
17-137	090.018.06700	June 14, 2017	June 14, 2018
17-138	110.001.27601	June 14, 2017	June 14, 2018
17-139	110.002.02803	June 14, 2017	June 14, 2018
17-140	120.003.12100	June 14, 2017	June 14, 2018
17-142	130.002.15900	June 14, 2017	June 14, 2018

17-143	140.002.22900	June 14, 2017	June 14, 2018
17-144	150.001.16400	June 14, 2017	June 14, 2018
17-145	160.011.12900	June 14, 2017	June 14, 2018
17-146	160.015.00914	June 14, 2017	June 14, 2018
17-147	160.015.00915	June 14, 2017	June 14, 2018
17-148	160.015.00921	June 14, 2017	June 14, 2018
17-149	160.021.09216	June 14, 2017	June 14, 2018
17-150	170.007.02300	June 14, 2017	June 14, 2018
17-151	170.009.02300	June 14, 2017	June 14, 2018
17-152	170.012.05304	June 14, 2017	June 14, 2018
17-153	170.012.15372	June 14, 2017	June 14, 2018
17-154	170.005.21601	June 14, 2017	June 14, 2018
17-155	170.017.17976	June 14, 2017	June 14, 2018
17-157	170.018.24501	June 14, 2017	June 14, 2018
17-158	170.019.11000	June 14, 2017	June 14, 2018
17-159	170.019.16200	June 14, 2017	June 14, 2018
17-160	170.022.02100	June 14, 2017	June 14, 2018
17-161	170.022.14300	June 14, 2017	June 14, 2018
17-162	170.022.20100	June 14, 2017	June 14, 2018
17-163	170.023.00700	June 14, 2017	June 14, 2018
17-164	170.023.03000	June 14, 2017	June 14, 2018
17-165	170.023.06500	June 14, 2017	June 14, 2018
17-166	170.024.00100	June 14, 2017	June 14, 2018
17-167	170.025.02300	June 14, 2017	June 14, 2018
17-169	170.025.07111	June 14, 2017	June 14, 2018
17-171	190.002.05780	June 14, 2017	June 14, 2018
17-172	190.003.02200	June 14, 2017	June 14, 2018
17-173	190.003.12000	June 14, 2017	June 14, 2018
17-174	190.004.08000	June 14, 2017	June 14, 2018
17-175	190.005.07600	June 14, 2017	June 14, 2018
17-176	190.005.11000	June 14, 2017	June 14, 2018
17-177	190.006.17000	June 14, 2017	June 14, 2018
17-178	210.002.11104	June 14, 2017	June 14, 2018
17-179	210.005.01158	June 14, 2017	June 14, 2018
17-180	210.007.03100	June 14, 2017	June 14, 2018
17-181	210.007.03900	June 14, 2017	June 14, 2018
17-182	210.009.07100	June 14, 2017	June 14, 2018
17-183	210.012.02700	June 14, 2017	June 14, 2018
17-184	210.012.17700	June 14, 2017	June 14, 2018
17-185	210.015.09500	June 14, 2017	June 14, 2018
17-186	210.015.11500	June 14, 2017	June 14, 2018
17-187	220.001.20200	June 14, 2017	June 14, 2018
17-188	230.001.04100	June 14, 2017	June 14, 2018
17-190	230.004.16800	June 14, 2017	June 14, 2018
17-191	230.004.23800	June 14, 2017	June 14, 2018
17-192	230.005.07600	June 14, 2017	June 14, 2018
17-193	230.005.10200	June 14, 2017	June 14, 2018

17-194	240.001.07200	June 14, 2017	June 14, 2018
17-195	240.001.08500	June 14, 2017	June 14, 2018
17-196	240.002.05500	June 14, 2017	June 14, 2018
17-197	240.002.12100	June 14, 2017	June 14, 2018
17-198	240.002.15301	June 14, 2017	June 14, 2018
17-199	250.003.07200	June 14, 2017	June 14, 2018
17-200	250.003.34810	June 14, 2017	June 14, 2018