

Thank You for Your Input

During the 2004 budget public input process, citizens indicated that roads and service levels were top priorities. Citizens also urged Council to continue looking for efficiencies and ways to grow our City.

The 2004 budget for the City of Greater Sudbury maintains services at current levels with some enhancements, including more money for roads. City Council made a commitment to double the capital roads budget in the next three years.

The City of Greater Sudbury is committed to delivering quality services in the most cost-effective way. In the past two years, more than \$11 million in efficiencies have been realized through cost reductions, cost avoidances and additional revenue. Achieving efficiencies is an ongoing process.

For information about your tax bill:
City of Greater Sudbury 671-2489

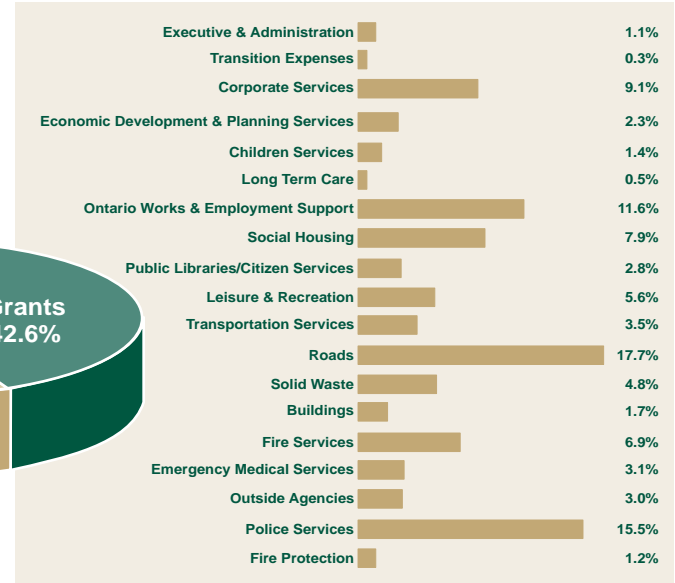
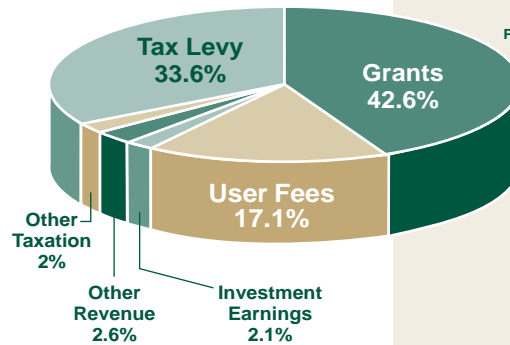
For information about your property assessment:
Municipal Property Assessment Corporation
1730 Regent St., Suite 1,
Sudbury, ON P3E 3Z8
1-866-296-6722

Final Due Dates

For ALL Property Tax Classes
June 23, 2004 & July 23, 2004

Please note : If your property is made up of a combination of residential and non-residential tax classes, you will receive separate tax bills.

How the City's Tax Levy is Spent



City Council approved a budget of \$414 million, resulting in a municipal tax levy increase of 7.5 per cent. The total amount to be raised from taxpayers this year is \$139 million. The impact on individual taxpayers will vary depending on reassessment and where you live. While all

taxpayers share in the same general levy, the fire and transit levies are area rated - citizens pay for the level of service that they receive in their particular community. Some taxpayers will also benefit from a reduction in the 2004 residential education tax rate.

2004 Property Tax Rebates

For Vacant Space in Commercial and Industrial Buildings

In accordance with Section 364 of The Municipal Act and Ontario Regulation 325/01, the City of Greater Sudbury provides for a property tax rebate for vacant space in commercial and industrial buildings.

Eligibility Highlights:

- The space must be vacant for 90 consecutive days.
- The vacant space must be rentable, separately defined from other areas of the building and cannot be used for storage. Basement areas will not qualify unless they are rentable.
- Seasonal businesses and vacant land are not eligible.
- The property owner or agent is responsible for providing the location and description of the vacant area, including square footage and the effective date of the vacancy.

The Municipal Property Assessment Corporation will determine the current value assessment for the vacant area and the City of Greater Sudbury will calculate the rebate.

Application forms are available at, and may be submitted to the City of Greater Sudbury, Tax Department, 200 Brady Street, P.O. Box 5555, Station A, Sudbury, ON P3A 4S2 or at any of the City's Citizen Service Centres.

Applications for the year 2004 Property Tax Rebate must be received by the City of Greater Sudbury on or before Monday, February 28th, 2005.

For further information, please contact the City of Greater Sudbury Tax Department at 671-2489.

 **671-CITY** (2489)
www.greatersudbury.ca

For Registered Charities

In accordance with Section 361 of The Municipal Act, as amended, the City of Greater Sudbury provides for a 40% property tax rebate for registered charities occupying commercial or industrial property. To be eligible, a registered charity must comply with the definition of same, pursuant to subsection 248(1) of The Income Tax Act (Canada) and have a registration number issued by Canada Revenue Agency.

Applications are available at, and may be submitted to the City of Greater Sudbury, Tax Department, Tom Davies Square, 200 Brady Street, Sudbury or at any of the City's Citizen Service Centres.

Applications for the year 2004 Property Tax Rebate must be received by the City of Greater Sudbury on or before Monday, February 28th, 2005.

For further information, please contact the City of Greater Sudbury Tax Department at 671-2489.

The 2005 Pre-authorized Tax Payment Plan

Convenience and savings!

Pre-authorized payments have many benefits:

- there are no cheques to write out
- you don't have to look for a parking space
- you won't have to wait in line to pay your taxes
- you'll save on postage, transportation, and parking costs
- you don't have to keep track of due dates or payments
- you'll avoid paying a penalty for missing a due date

Plan #1 - Monthly Convenience

Your taxes will be automatically withdrawn from your bank account in eleven equal payments, starting December 1st of each year. On November 1st, your tax account will be adjusted. The balance owing will be withdrawn from your bank account or the overpayment will be refunded by cheque. A detailed statement will be mailed to you indicating the monthly amounts that will be withdrawn for the following year.

Plan #2 - Tax Instalment Payments

On each due date, the tax instalment will be automatically withdrawn from your bank account.

Are You Eligible?

- If you own property in the City of Greater Sudbury and have no outstanding taxes, you can take advantage of this convenient program.
- You can enroll any or all of your properties in this program.
- Your initial application is valid as long as you own the property and for as long as you want to stay in the plan. You do not have to reapply every year.

Supplementary Tax Billings

During the year, if there is a supplementary tax bill, you will be notified and given the option of paying the supplementary bill on the instalment due date, or increasing your monthly payment, or having your tax account adjusted in November.

Withdrawal or Information Change

If you have information changes, or want to withdraw from the pre-authorized plan, please notify the Tax Department in person or in writing by the 15th day of the month.

Need Information?

For further information, call the City of Greater Sudbury Tax Department at 671-2489 or fax us at 671-9327.

The City of Greater Sudbury's \$150 Elderly Tax Credit

To Qualify

A special tax credit is available for some senior citizens who own their own home. To qualify for the Elderly Tax Credit, you or your spouse must:

- be receiving the Guaranteed Income Supplement (GIS) from the Federal Government;
- be a Greater Sudbury resident;
- be at least 65 years of age by December 31st;
- be assessed as the owner of residential property for the entire current year;
- occupy the property in which municipal taxes have been levied and these taxes must be in excess of \$600 ANNUALLY.

Note

To qualify for the Elderly Property Tax Assistance Credit, the applicant or spouse must be receiving the Guaranteed Income Supplement (GIS) under Part II of the Old Age Security Act (Canada). The Guaranteed Income Supplement (GIS) is an income tested, monthly benefit that low income seniors receive in addition to their Old Age Security pension.

To verify whether or not you receive the GIS, please contact Human Resources Development Canada, Income Security Program, at 19 Lisgar Street (Federal Building) or call: 1-(800)-277-9914.

For more information on the Elderly Tax Credit, contact the Tax Department at 671-2489.

General Information About Your Taxes

The tax levy is the amount of money that is raised by the municipality from all taxpayers.

In the City of Greater Sudbury, this levy is made up of three parts: a general levy, a fire levy and a transportation levy.

The general tax rate is the same for everyone regardless of the area in which they live.

Fire and transportation services are area rated. This means that taxpayers pay for the level of service that they receive.

The former municipalities did not receive the same level of fire and transportation services.

Area rates were developed, along old municipal boundaries, to recognize these different levels of service.

Three fire rates:

Career Fire Rate - for the area primarily serviced by career firefighters (former City of Sudbury)

Composite Fire Rate - the area serviced by a few career firefighters supported by volunteer firefighters (former City of Valley East)

Volunteer Fire Rate - the areas serviced primarily by volunteer firefighters (all other areas, including the former unorganized townships)

Two rates for transportation services, covering transit and handi-transit:

Urban Rate - the former City of Sudbury

Commuter Rate - all other areas except the former unorganized townships

There is no rate for the former unorganized townships.



How to Sign Up for 2005

Fill in the application and return it before November 1, 2004

By mail: Chief Tax Collector, P.O. Box 5555, Sudbury, ON P3A 4S2

In person: At the Citizen Service Centre on the main floor in Tom Davies Square open Monday to Friday from 8:30 am to 4:30 pm OR at any of the Citizen Service Centres located in Capreol, Chelmsford, Dowling, Garson, Lively and Hanmer. Open some evenings and weekends. Please call 671-CITY (2489) for locations and specific hours of operation.

ROLL NUMBER

Property Information	First Time Applicant	Information Change
Name _____		
Property Address _____		
City _____ Prov _____ Postal Code _____		
Mailing Address (if different) _____		
Date _____		
Telephone (Residence) _____	1st Signature _____	
Telephone (Business) _____	2nd Signature (If joint account) _____	



With your application you must enclose one of your personal cheques marked "VOID". This will ensure that payments are withdrawn from the correct bank account.

I/We authorize the City of Greater Sudbury to debit my/our account indicated for all estimated property taxes payable to the City of Greater Sudbury on (Please check one)

Plan #1 - Monthly Convenience

Plan #2 - Tax Instalment Payments

The treatment of each payment shall be the same as if I/we had personally issued a cheque authorizing payment; and to debit the amount to my/our account. This authorization may be cancelled at any time upon written notice by me/us.