

Tax Enforcement Policy & Tax Arrears Payment Plan Policy

February 23, 2018

Tax Enforcement Policy - Collections:

91-12 Harrison: "That we agree with the recommendation of Chief Administrative Officer, Byron Tumbach and establish the following tax arrears policy regarding forwarding files to a tax collection agency, currently Western Municipal Tax Solutions, for the collection of tax arrears:

- Once property taxes are in arrears for two or more years the property owner will be notified by letter to pay the arrears in full or set up a payment plan with the municipality that would pay off the arrears within 3 years. The property owner is given 30 days of from the receipt of the letter to make payment or payment arrangements.
- Should the property owner fail to pay the arrears in full or setup the required payment plan, within the 30 day time period, administration will forward the outstanding files to the tax collection agency, for their review
- The tax agency will provide the municipality with the required bylaw(s) for the collection of the tax arrears, should the agency accept the file (s).
- If the tax agency declines collection on any files, the municipality will proceed with acquisition of title as provided for in the Tax Enforcement Act."

CARRIED

June 14, 2012

Tax Arrears Payment Plan Policy:

248-12 Atcheson: "That, in addition to the tax arrears policy stated in resolution 91-12, we agree to adopt a tax arrears payment plan policy for ratepayers in tax arrears, to establish a consistent tax arrears payment policy, as follows:

- That a payment in the amount of 25% of the arrears be paid the day the payment plan is agreed upon;
- The payments be of consistent timing, being weekly/bi-weekly/monthly/quarterly, etc;
- That the total amount of the arrears be paid off within a 3 year period; and

That the above payment plan provision can be waived if the tax payer provides post-dated cheques or electronic banking information with the first payment being received on the date of the payment arrangement or Council authorizes a future payment to be made within a 12 month period that would see the arrears be made in full."

CARRIED