

# Tax Collection Policy

## PURPOSE

To set out policy and guidelines for the collection of all outstanding taxes due to the Town of Antigonish in accordance with the provisions of the Municipal Government Act, S.N.S., 1998, c.18, Part VI, "Tax Collection".

## 1. BILLINGS, NOTICES AND REMINDERS

1. Following the setting of the tax rate, tax bills shall be issued, and due no earlier than 30 days from the date of issue.
2. At Council's discretion and following the setting of the tax rate, tax bills may be issued once during the year.
3. Statements of account shall be issued periodically throughout the year for all amounts due.
4. Discretion is exercised by the person fulfilling the duties of Tax Collector, who may suppress the dispatch of notice on certain accounts because of special circumstances or smallness of balance. As a general rule, however, all procedures will be followed right up to an actual Tax Sale if the arrears are \$750 or more. (With this first notice of intended sale, there is some benefit in mailing notices to property owners owing less than \$750 in an endeavor to induce payment to clear accounts.)

## 2. INTEREST ON OVERDUE ACCOUNTS

Simple interest at the rate approved by Council annually shall be added to each account for which taxes have not been paid in full by the due date.

## 3. INTEREST ON OVERPAYMENTS/APPEALS

Where an overpayment of taxes has been made, or where an assessment appeal is pending, the Town shall pay interest on the excess taxes paid at the rate of 0% per annum from the date of overpayment.

(For greater clarity, Section 114(1) of the Municipal Government Act states: "Taxes on property may be collected or recovered even if the assessment of the property is under appeal.")

4. COLLECTION LIMIT

If the amount of taxes, including interest, is below seven hundred fifty dollars (\$750.00), then, in accordance with Section 134(4)(b) of the Municipal Government Act, the property may not be put up for tax sale at the discretion of Council.

5. PRELIMINARY NOTICE

The time period for payment of overdue taxes to be set forth in the preliminary notice described in Section 138 of the Municipal Government Act shall be extended from 14 days to 21 days.

6. TAX CERTIFICATES

The fee for a Tax Certificate shall be as determined in the Municipal Fee Policy.

There shall be only one certificate for each property.

7. FEE FOR ISSUING OF TAX DEEDS

The fee for issuing of tax deeds shall be as determined in the Municipal Fee Policy.

8. PAYMENT ARRANGEMENTS

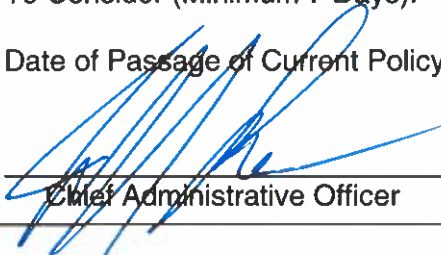
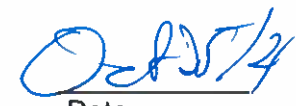
The Town of Antigonish hereby delegates to the Treasurer the power to enter into tax arrears payment agreement with the taxpayer, pursuant to Section 134(4)(3) of the Municipal Government Act. Such payment arrangements shall include the full balance outstanding. Any scheduled payments not received by the dates specified in the agreement shall be deemed to be default on the agreement. The property owner shall have 30 business days to remedy said default before the Treasurer declares default and tax arrears payment arrangement becomes void.

9. SURVEYS FOR PROPERTIES TO BE SOLD AT TAX SALE

Included in the documentation of the tax sale file shall be the PID number and map showing the location of the property and its boundaries, and any buildings that appear on the property. This policy shall permit the Treasurer, if he or she deems it necessary, to engage a survey firm to perform work on a property which may include a survey of the property which has been sold or will be sold at tax sale. In exercising this discretion, the Treasurer shall take into account the work to be performed by a survey firm in relation to the overall benefit to the Town and all of the circumstances of the particular case.

10. OTHER

All other tax collection activities shall be performed in accordance with the Guide to Part VI of the Municipal Government Act – Tax collection, prepared by Service Nova Scotia and Municipal Relations, as amended from time to time.

<u>CAO's Annotation for Official Policy Book</u>	
Date of Notice to Council Members of Intent:	October 18, 2021
To Consider (Minimum 7 Days):	October 25, 2021
Date of Passage of Current Policy:	October 25, 2021
 _____ Chief Administrative Officer	 _____ Date