

**Policy Statement:**

The purpose of this policy is to establish set procedures that must be adhered to by the Ceylon Municipal Office Staff. This is done in order to maintain the most efficient and equitable method of tax collection.

**1. Tax Enforcement Procedures**

- a) All processes must abide by legislation set out in:
  - i. *The Municipalities Act*;
  - ii. *The Tax Enforcement Act*; and
  - iii. *The Provincial Mediation Board Act*.
- b) A list of taxation arrears will be prepared annually by the Administrator:
  - i. A list of taxation arrears will be drafted based on the previous year's levy and will be presented at the September regular meeting of Council.
  - ii. Tax arrears less than  $\frac{1}{2}$  of the previous year's levy shall be removed from the list.
- c) Notice of intent to register taxation liens shall be advertised in one issue of a local newspaper. The actual cost of advertising the notice of intent to register taxation liens will be added to the tax roll.
- d) Notice of intent to register a lien shall be sent to the assessed owner(s).
- e) Upon expiration of the sixty day notice period (from date of advertisement and owner notice) tax liens are registered against property owners whose arrears have not been paid in full.
- f) Individual taxation files will be chronologically maintained for each affected property.
- g) Lien registration costs will be added to the roll as follows:
  - i. \$25.00 per title for lien registration (Information Services Costs);
  - ii. \$50.00 per roll number for administrative fees (salary, postage, etc.).
- h) Property taxation liens (throughout this process) will only be removed when all arrears and any applicable charges with regard to the lien (penalties, fees, etc.) have been paid in full.
- i) Six months after a tax lien has been registered, a list of affected property owners shall be prepared and presented to Council by the Administrator. A resolution of Council will be required to proceed to acquire Title(s) for the affected property.
- j) The 'Six Month Notice' as per *The Tax Enforcement Act* shall be mailed to the assessed owners and all parties registered to the title(s) as per Information Services Corporation as of that date; by registered mail.
- k) 'Six Month Notice' registration costs will be added to the roll as follows:
  - i. \$12.00 per title(s) for printing land title (Information Services Costs)
  - ii. \$100.00 per roll number for Administrative fees (Salary, postage, etc.)
  - iii. Actual cost of advertising the 'Six Month Notice', if required.

- l) The Administrator shall request Consent to make final application for Title(s) from the Provincial Mediation Board; upon expiration of six months from the date of mailing the 'Six Month Notice'.
- m) Consent application costs will be added to the roll as follows:
  - i. \$300.00 per roll number for Administrative fees (Salary, postage, etc.)
- n) Once consent is granted by the Provincial Mediation Board; thirty-day notice shall be served to the property owners of the Municipality's intent to proceed with title(s) acquisition.
- o) As soon as the Rural Municipality of The Gap No. 39 receives consent for title from the Provincial Mediation Board, the Administrator shall transfer the applicable title, free and clear, to the Rural Municipality of The Gap No. 39.
- p) Title acquisition fees will be added to the roll as follows:
  - i. \$500.00 per roll number for Administrative fees (Salary, postage, etc.)
- q) If title is transferred to the Rural Municipality of The Gap No. 39 and the interested parties make application for a Section 9 (*The Provincial Mediation Board Act*) order in which; if the entire amount of the arrears are paid, the Rural Municipality of The Gap No. 39 can, upon approval of the Provincial Mediation Board, transfer title back to the original owners, with a transfer fee of \$1,000.00 charged to the taxation account and must be included in the payment before title is to be transferred back.
- r) All properties acquired under tax enforcement shall be advertised for sale by tender within 1 year. Tenders will be received at the municipal office and will be opened at the next meeting of Council following the tender submission deadline.
- s) The Administrator will provide monthly updates on tax enforcement proceedings at the regular meetings of Council.