

# Resort Village of Aquadec

<u>Policy Title</u>	<u>Policy #</u>	<u>Resolution</u>	<u>Resolution Date</u>	<u># of pages</u>	<u>Forms</u>
Tax Enforcement Policy and Procedures	GG-010	173/24	July 26/24		

**Policy Objective:**

To establish process for Tax Enforcement on Land in Arrears and to help with the efficiency of proceeding under the Tax Enforcement Act

**Background:**

1. Property taxes are levied each year and become due by December 31.
2. Property Taxes become a debt to the Municipality and are dealt with through the Tax Enforcement Act.

**Policy:**

1. The Council for the Municipality will:
  - a. Review the List of Lands in Arrears in January of each year (Section 3.1 Tax Enforcement Act). A resolution shall be passed to acknowledge the list and to have the list, less the paid taxes, to be advertised in June.
    - i. Lands that do not exceed ½ of previous year's levy will not be included in the list.
2. In June, the list of arrears is advertised in one issue of the newspaper and posted in the municipal office for 60 days (Sec 4.1 Tax Enforcement Act)
3. In September or 60 days after Advertising the List - Tax Liens are submitted for Registration to ISC (Sec. 10 Tax Enforcement Act)
4. 6 months after the date of registration of the Tax Lien at ISC
  - a. Prior to advertising, a letter shall be sent to the landowner advising them of the tax enforcement proceedings.
5. Within 6 months of registering a tax lien, the council shall make a resolution authorization to Proceed for title (Sec. 22.1 of the Tax Enforcement Act).
  - a. Council may make a resolution to request the Mediation board to reduce the 6 months if:
    - i. Deterioration of
      1. Building;
      2. high cost of maintaining;
      3. cost of cleaning environmental contamination is relative to the value of the parcel;
    - ii. Low value of property;
    - iii. Abandonment of parcel by the owner;

GG-010

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 Replaced – Res #

*Peter Delany*  
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 Mayor

# Resort Village of **Aquadeo**

- iv. High amount of arrears of taxes owing with respect to the parcel relative to the value of the parcel.

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Mayor