

# TOWN OF LUSELAND



<b>CATEGORY:</b> General Government	<b>Policy Title:</b> Tax Enforcement	<b>Policy #</b> GG-1216	
<b>Resolution No:</b>	<b>Effective date:</b>	<b>Amendment Date:</b>	<b>Pages:</b> 2

## Purpose

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

## Policy

1. The Council for the Municipality shall:
  - a. Review a list of arrears is advertised in January of each year (Section 3.1 of the Tax Enforcement Act). A resolution shall be passed to acknowledge the list and to have the list, less the paid taxes, to be advertised.
    - i. Lands that do not exceed  $\frac{1}{2}$  of previous year's levy will not be included in the list.
2. The list of arrears shall be advertised in one issue of the newspaper and posted in the municipal office for sixty (60) days (Section 4.1 Tax Enforcement Act)
3. Sixty (60) days after Advertising the list – Tax Liens are submitted for Registration to ISC. (Section 10 of the Tax Enforcement Act)
4. Six (6) months after the date of registration of the Tax Lien at ISC
  - a. Prior to advertising, a letter may be sent to the landowner advising them of the tax enforcement proceedings.
5. Within six (6) months of registering a tax lien, the council shall make a resolution authorizing the Administrator/CAO to proceed for title (Section 22.1 of the Tax Enforcement Act).
  - a. Council may make a resolution to request the Mediation Board to reduce the six (6) months if:

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CAO Initials

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- i. Deterioration of
    - 1. Building;
    - 2. High Cost of Maintaining; and
    - 3. Cost of cleaning environmental contamination is relative to the value of the parcel.
  - ii. Low value of property
  - iii. Abandonment of parcel by owner
  - iv. High amount of arrears of taxes owing with respect to the parcel relative to the value of the parcel

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CAO Initials