



## POLICY

### Tax Enforcement Advertising

Policy No.	GG-23-159
Council Approval Date	14-Dec-14
Resolution No.	23-159
Supersedes Policy No.	251-14
Last Review Date	11-Jun-25

#### 1.0 PURPOSE:

- 1.1 The purpose of this policy is to provide an equitable and uniform process in advertising tax arrears keeping within provincial legislation

#### 2.0 RESPONSIBILITIES:

- 2.1 Chief Administrative Officer (CAO) is responsible for:
- a. ensuring compliance with this policy.
- 2.2 Council is responsible to review this policy once per year, unless it is deemed that changes are required sooner.

#### 3.0 IMPLEMENTATION-PROCEDURE

- 3.1 Once per year, as per Section 3(1) of *the Tax Enforcement Act*, the Administrator shall prepare and present a list of lands in arrears to council for authorization to proceed with tax enforcement.
- 3.2 As per Section 3(2) and Section 3(3) of *the Tax Enforcement Act*, **excluded** from the list, shall be:
- a. all lands with LESS THAN 50% of the previous year's tax levy owing;
  - b. any lands in which an interest-based tax lien is currently registered.
- 3.3 Upon resolution of council, the list of arrears shall be submitted to TAXservice to proceed with advertising the arrears and any further tax enforcement on the municipality's behalf.

#### 4.0 REVISION HISTORY

##### Dec 11, 2014 Initial Release Res 251-14

Adopted by council December 11, 2014

Reviewed April 13, 2016

Reviewed April 10, 2017

Reviewed April 13, 2018

Reviewed August 12, 2019

Reviewed June 10, 2020

Reviewed June 9, 2021

Reviewed June 8, 2022

Updated/Renamed July 12, 2023

Reviewed June 12, 2024

Reviewed June 11, 2025