



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	12-Jul-24

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 TAXervice 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