

CORPORATION OF THE TOWNSHIP OF TEMAGAMI

BY-LAW NO. 93-318

BEING A BY-LAW to adopt a Tax Collection Policy

WHEREAS the Council of the Corporation of the Township⁷ of Temagami deems it desirable to adopt a tax collection policy. /

AND WHEREAS the Municipal Act R.S.O.1990 c.M.45 rpakes certain provisions for the orderly and prompt collection of taxes.

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF TEMAGAMI ENACTS AS FOLLOWS:

1. That the Collector be and is hereby authptized to collect forthwith all tax arrears in accordance with any of the following procedures:

- (a) By utilization of series of letters annexed hereto as Appendix "A", "B" and "C" and forming part of this By-Law.
- (b) Utilization of a Baijfff.
- (c) Commencemen/of an action through Small Claims Court.
- (d) Seizure of refits where applicable.
- (e) Tax Registration Procedure as outlined in the Municipal Affairs Act R.S^O., 1990, Chapter 45.

2. Upon the passjhg of this By-Law a letter from the Tax Collector as set out in the Appendix to this By-Law shall be sent to each ratepayer along with the distribution of the next property bill.

Amended # 99-447

GENERAL NOTICE

Amended

Your Municipal Council has decided to take a tougher line against tax delinquents who of course are in the minority in the community. High temporary borrowing costs and the unfair burdens placed on those who regularly pay their taxes on time have prompted this action.

The Council Members are confident that they will receive the support of the community in this action. Reminder letters and tax registration procedures will be used as appropriate to launch the new program. While hopefully it will not be necessary, Council is authorizing the Clerk/Treasurer to use the bailiff if satisfactory responses to our request for payment of back taxes are not received.

The burden of borrowing to carry tax arrears is a real one shared by the whole community and is offset by the penalty and interest charges added to tax accounts in arrears. Let's improve the tax arrears position of our municipality: we all will benefit.

DRAFT REMINDER LETTER NO. 1

Your Municipal Council has become increasingly concerned with respect to the financial burdens placed on the municipality by those who are not paying their tax bills promptly. While the status of your property tax liabilities do not involve arrears beyond a three year term which would then subject you to tax registration procedures early settlement of previous year's taxes outstanding is now requested.

Perhaps you would be good enough to contact this office if you feel that payment of the whole amount outstanding is beyond your capabilities. Arrangements for reducing the burden over a time frame could be entertained although, of course, the newly imposed interest charges will apply to outstanding amounts. This procedure, however, will avoid the introduction of the bailiff providing that you maintain your repayment schedule commitments.

Your urgent attention to this letter is requested and I look forward to hearing from you at your earliest convenience. I am sure that you will appreciate the desire of Council to treat all taxpayers equitably and seeing as the majority of those are meeting their tax liabilities on time it is only fair to ensure that they are not subsidizing those in arrears to the extent that the municipality has to incur short term financing costs and/or draw on its working fund reserves pending receipt of late payments.

Council is confident that it can count on your cooperation in helping the municipality improve its performance in this area of its financial operations.

Yours very truly,

(this letter to be enclosed with all initial past due notices - 30 days after installment due date.)

REMINDER LETTER NO. 2

amended

On I wrote to you pointing out the tax arrears situation in respect of your property and asking you to contact this office so as to make arrangements for payment to outstanding taxes.

To this date I have not heard from you and would like to avoid having to start the next step in our new tax collection procedures. This next step will entail referring the receivable to the bailiff for collection. This rather unpleasant step will be necessary so as to protect the financial position of the municipality which faces high temporary financing costs because of tardy taxpayers.

Please contact this office at your earliest convenience and note that unless I hear from you within one month of the date of this letter your tax arrears account will be placed in the hands of a bailiff for collection. No further notice of this step will be made known to you.

Yours truly.

(this letter to be enclosed with all second past due notices - 30 days after Letter No. 1.)

Dear

You have regularly been receiving tax arrears notices in respect of your property and we have been asking you to contact this office so as to make arrangements for payment to outstanding taxes.

To this date I have not heard from you and would like to avoid having to start the next step in our new tax collection procedures. This next step will entail referring the receivable to the bailiff for collection. This rather unpleasant step will be necessary so as to protect the financial position of the municipality which faces high temporary financing costs because of tardy taxpayers.

Please contact this office at /our earliest convenience and note that unless I hear from you before / , your tax arrears account will be placed in the hands of the bailiff for collection. No further notice of this step will be made known to you.

Yours truly,

Amena nA—

Dear

You have been regularly receiving tax arrears notices in respect to your property and we have been asking you to contact this office so as to make arrangements for payment to outstanding taxes.

Although you have made some payment on these taxes, we would ask you to contact us before , to make arrangements for clearing the balance owed, so we may avoid having to start the next step in our tax collection procedures. This step would entail referring the receivable to the bailiff for collection. This rather unpleasant step would be necessary so as to protect the financial position of the municipality which faces high temporary financing costs because of tardy taxpayers.

Please contact this office before the above date to avoid having your tax arrears account being placed in the hands of the bailiff for collection. No further notice of this step will be made known to you.

Yours truly.

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Amended -

Dear Owner:

Enclosed you will find your arrears notice for property taxes. This letter is to serve as the final informal notice to you on your arrears situation. The town is required by provincial law to proceed with the provisions of the **MUNICIPAL TAX SALES ACT, 1984**.

The ACT sets out that, should the cancellation price not be paid within one year following the registration of the tax arrears certificate, the municipality must advertise the land for public sale. In your case the cancellation price is the full amount of outstanding taxes and arrears at time of payment and a \$500 administration fee. The payment must be in full and it will not be accepted in part.

As you know the Township has made every effort to promote the payment of property taxes in a timely matter. This step is the last process prior to enforcement of the ACT.

Yours truly,

John Hodgson, AMCT
CAO

Amended.

These procedures will be reviewed from time to time as Cojihcil
deems necessary.

Read a FIRST and SECOND time this 10th day of June, 1993

Read a THIRD time and passed this 10th day of June, 1993



Reeve

CAO

Amended h ^fl' 447