
Town of Mulgrave

Tax Collection Procedure

Title:

1. This Policy is entitled the “*Tax Collection Procedure*”.

Interpretation

2. Real property taxes are to be paid in full on or before the end of the fiscal year for which they have been levied.

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3. Within one month of the setting of the tax rate by Council, a tax bill will be sent to each taxpayer.
4. Taxpayers will be given thirty (30) days in which to pay the account, free of any interest.
5. Interest will be charged at a rate of 1.5% per month on all outstanding taxes after the thirty day period.
6. After interest has been applied once, a past due notice will be sent out after the first month and every two months thereafter.
7. Arrangements to pay installments can be accepted provided all taxes and interest are paid in full, on or before, the end of the fiscal year (March 31st)
8. Tax accounts that are in arrears for three fiscal years prior to the current tax year will be subject to tax sale, pursuant to section 134 of the Municipal Government Act. Where the CAO determines that a significant number of tax accounts have been in arrears for three fiscal years a letter will be sent at the end of the February to all taxpayers with outstanding accounts reminding them that their taxes are outstanding and that if not paid in full by March 31st, then tax sale procedures may commence. A collection letter shall indicate that legal fees and any other costs associated with the tax sale procedure are charged to and collected from the property owners.
9. In July a final letter will be sent giving fifteen (15) days notice to pay the amount in full. If not paid in full during this period the tax accounts in accordance with section 134 of the Municipal Government Act will move forward to sale. At this point arrangements for installment payments must be paid by cash, certified cheques, money order or lawyers cheques.
10. All former Tax Collection Procedures are hereby repealed and this policy is substituted therefore.

Town of Mulgrave Policy & Procedures Manual
Tax Collection Procedure

Certification for Town of Mulgrave Policy & Procedures Manual:

Date of notice to Council Members of Intent to Consider [**7 Day minimum**]: February 25, 2008

Date of Passage of Current Policy: March 3, 2008

I certify that this “*Tax Collection Procedure*” was adopted by Council as indicated above.

Municipal Clerk

Date

