



Policy Type:	General Government
Policy Title:	List of Lands in Arrears Policy
Policy Number:	100-09

Authority:	
Council Resolution #	82/21

**Definitions:**

Act: Shall mean *The Tax Enforcement Act*

Treasurer: shall mean the administrator

**Policy**

**Preparation of List of Lands in Arrears (Section 3)**

Annually, the treasurer must prepare a list of lands on which the taxes have been in arrears. Property taxes are in arrears if they are outstanding after December 31. The list of lands in arrears (the list) will contain the following information for each parcel of land:

- the assessment number;
- the legal description;
- the title number;
- the amount of arrears.

Form 1 (non-prescribed) can be used to prepare the list.

- The list can be prepared as early as January 1, and it must be prepared early enough to permit time to present to the head of council (reeve) no later than August 15.

The following procedures shall apply to preparation of the List of Lands in Arrears:

1. In order to encourage payment of taxes, the treasurer shall write taxpayers notifying them of impending steps to be taken by the municipality. The letter will inform taxpayers that these steps can be avoided if all or part of the arrears is paid by a certain date.
2. Verify municipal records to ensure the accuracy of the legal description of the property and the title number. This may be done with a Quick-Search of land records at ISC.
3. Land always includes improvements whether or not any buildings, parts of buildings, structures or fixtures located on the land belong to the person having title to the land.
4. Penalties applied to arrears of taxes are included in the amount owed to the municipality.
5. Land subject to distress or other tax collection procedures such as seizure of goods or assignment of rent may be included in the list.

6. If the parcel already has a valid tax lien registration, the land is not included in future lists.
7. Crown lands are not included in the list.
8. Lands registered in the name of the municipality may be included in the list. If title is reissued in the name of the municipality, this will have the effect of removing earlier encumbrances, with the exception of those interests noted in Section 27 of the act.
9. Land may be placed on the list and dealt with pursuant to this Act whether or not buildings, parts of buildings, structures or fixtures on the land belong to the owner of the land, where taxes are in arrears with respect to either the land or the buildings, parts of buildings, structures or fixtures. This does not apply to house trailers situated in urban or northern municipalities.
10. Council exercises their discretionary authority and excludes properties from the tax enforcement list if the arrears are less than  $\frac{1}{2}$  of the previous year's levy. The levy for hail tax is considered as part of the previous year levy.

**Effective Date/Repeal**

This policy will come into effect on May 5, 2021 unless otherwise specified and shall be implemented as outlined in this policy. This policy repeals and replaces all resolutions and any policies pertaining to List of Lands in Arrears and replaces all past practices. This policy may only be amended or repealed by resolution of Council.