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| <b>Policy Manual</b> | Authority:<br>Approved by Council           | Type:<br>Administration           |
|                      | Effective date:<br>October 12, 2023         | Revised date:<br>October 12, 2023 |
|                      | Policy No. 200-14 Collection of Tax Arrears |                                   |

## R.M. of Browning No. 34

### Policy No. 200-14 Collection of Tax Arrears

October 12, 2023

1. Current taxes including Municipal, School, SMHI, and any Special Levies remaining unpaid after December 31<sup>st</sup> of that year shall become tax arrears.
2. The Administrator shall at the regular meeting for February present to Council the List of Lands in Arrears.
3. Council may by resolution remove parcels in tax arrears from the Tax Enforcement List on the condition that the tax arrears are less than half of the previous year tax levy.
4. Upon presentation of the List of Lands in Arrears, Council may request the Administrator to send letters informing ratepayers in arrears that their property in arrears will be advertised in the Tax Enforcement List unless the taxes are paid.
5. The Administrator shall post and advertise the Tax Enforcement List in June for any parcels required by *The Tax Enforcement Act*. The Tax Enforcement List shall be posted in the municipal office, a public place within the municipality, and a newspaper circulating within the municipality.
6. The Administrator shall register tax liens against all parcels in the Tax Enforcement List remaining in tax arrears sixty days after advertising.

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7. Council may by resolution insure improvements on any parcel with a tax lien to the amount of all taxes outstanding and costs incurred.
8. Six months after tax liens are registered, Council shall review parcels with tax liens at their regular meeting.
9. Council may by resolution proceed with tax enforcement in the following ways:
  - a. Acquisition of title pursuant to *The Tax Enforcement Act*;
  - b. Suing the Owner pursuant to Sections 275 and 320 of *The Municipalities Act*;
  - c. Collecting rent from tenants pursuant to Section 321 of *The Municipalities Act*;
  - d. Recovery from insurance proceeds pursuant to Section 322 of *The Municipalities Act*;
  - e. Collection through distress and seizure of goods pursuant to Sections 323 to 335 of *The Municipalities Act*;
  - f. Collection from oil and gas sales on wells in tax arrears pursuant to Section 317 of *The Municipalities Act*
10. The R.M. of Browning No. 34 shall ensure that any improvements to parcels in tax arrears are protected from deterioration and not removed.
11. Any costs incurred in collecting tax arrears that are authorized by legislation shall be added to the tax arrears accordingly.

Document Revision History:

| Document Title                        | Revision Date    | Approved By |
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| Policy No. 200-14 Complaints Received | October 12, 2023 | Council     |