

**THE MUNICIPAL CORPORATION OF NORTH ALGONA
WILBERFORCE TOWNSHIP**

BY-LAW No. 2024-31

**Being a By-Law to Establish Taxation and Receivables
Policies and Procedures**

WHEREAS, the Municipal Act, 2001, S.O. 2001, c. 25, and the Municipal Tax Sales Rules provide parameters in which a municipality may collect property tax; and


WHEREAS, the Council of the Township of North Algona Wilberforce deems it expedient and necessary to provide guidance to staff for effective and efficient collection of property taxes and to ensure that all taxpayers are treated fairly and equitable with respect to the collection of property taxes;

NOW THEREFORE BE IT ENACTED AND IT IS HEREBY ENACTED as a By-law of the Corporation of North Algona Wilberforce Township thereof as follows:

1. That the Taxation and Receivables Policy and Procedures is hereby enacted.
2. That the corporate policy attached shall form a part of this by-law.
3. And further that any former Bylaws pertaining to this matter are hereby rescinded.
4. This By-law shall come into force and take effect on the date of its passing.


READ A FIRST AND SECOND TIME THIS 6th DAY OF JUNE, 2024.


MAYOR


CLERK

**READ A THIRD TIME AND FINALLY PASSED THIS 6th DAY OF JUNE,
2024.**


MAYOR


CLERK

Schedule "A"



The Township of North Algona Wilberforce Policy and Procedures

SECTION: MISCELLANEOUS POLICIES

POLICY #: T-07

POLICY: TAXATION AND RECEIVABLES POLICIES AND PROCEDURES

DATE:

June 4, 2024 By-Law
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POLICY STATEMENT:

The Township of North Algona Wilberforce collects taxes and other revenues on behalf of the Township, County of Renfrew and various school boards and is responsible to ensure prompt billing of the tax levy and other revenues in order to meet the Corporation's budgetary expenditures for any given fiscal year.

This policy defines the procedures to be taken in the preparation of collector's rolls, invoices, billings and collection of taxes and revenues to ensure that all ratepayers and users are being treated in a fair and equitable fashion and in accordance with appropriate legislation.

PROCEDURE:

TAXATION

1. The CAO/Clerk and/or the Treasurer be authorized to exercise to the fullest, the powers vested in the Township under the provisions of the following:
The Municipal Act
The Township By-Laws
The Assessment Act
The Freedom of Information and Protection of Privacy Act
Any legislation governing amounts to be collection in like(same) manner as taxes
The Small Claims Act
The Bailiffs Act
2. The CAO/Clerk shall be the authorizing power of the interpretation of this policy in accordance with all legislation.

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3. Tax billings shall be post marked and mailed not later than twenty-one calendar days from the first installment date and the procedures are as follows:
 - a. Interim Levy - Up to 50% of previous years levy
 - Issued the third week of February
 - 50% due last working day of March, 50% due last working day May
 - b. Final Levy - Current Year levy less Interim Levy
 - Issued the third week of July
 - 50% due last working day of August, 50% due last working day of October
 - c. Supplementary and Omit Levy – issued upon assessment roll being received and the annual tax rate being set, with a due date of not later than twenty-one days
4. A grace period of three business days will be allowed on each billing after each installment date.
5. The Treasurer is responsible to balance the tax arrears to the general ledger on the first of each month prior to applying interest.
6. Penalty and interest shall be applied by the Treasurer to any outstanding principle balance on the first working day of the month in accordance with Township By-Laws.
7. All billings will be delivered to the ratepayer by way of regular mail. Mortgage clients who wish to receive an electronic list must request this option of delivery through the Treasurer.
8. Any applicable special charges (if any) to be levied shall be by by-law and levied on the Final Billing.
9. The Treasurer is responsible for the preparation of tax levy by-laws and the calculation of all tax billings, collectors' rolls and issuance of tax bills and reminder notices for outstanding balance from such billings. Including required paperwork to be submitted to the Ontario Property Tax Analysis (OPTA) system. Reminder notices shall be issued a minimum four times per year, being after each installment date and applicable interest being applied.

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10. The Treasurer is responsible for the calculation and issuance of all adjustments to tax billings as directed by the Municipal Property Assessment Corporation (MPAC). The Treasurer is authorized to adjust interest for such adjustments at his/her discretion.
11. The Treasurer is responsible for the calculation and issuance of Payment-in-Lieu billings.
12. The Treasurer is responsible to balance the assessment on the tax system to the assessment in the roll each year upon receipt of the assessment roll from the MPAC.
13. The Treasurer is responsible to reconcile and remit the appropriate levy to the Council of Renfrew and school boards by March 31, June 30, September 30 and finally reconciled and remitted December 15 annually.
14. All taxes are payable at the Township Office at 1091 Shaw Woods Road, Eganville Ontario by cash, cheque, postdated cheque, debit or electronically by paying online through a financial institution.
15. Any payment regardless of the form of payment that is returned to the Township for any reason is subject to a returned payment fee in accordance with Township By-Laws.
16. Partial payments will be accepted where a Tax Arrears has not been registered against a property and will be applied to interest and penalty first then the oldest principle outstanding.
17. Office Staff may respond to all general enquiries regarding property owners, property descriptions, assessment or tax rates and may give this information over the telephone. No information other than general inquiries as stated shall be given over the phone.
18. Duplicate tax bills can be issued by staff upon receipt of the duplicate tax bill fee in accordance with Township By-Laws.
19. A certificate statement of taxes shall be issued by the Deputy Clerk and CAO/Clerk in his/her absence and will only be issued upon written request. Proof of payment by

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way of a fax along with the written request is sufficient enough to produce a certificate and all fees shall be in accordance with Township By-Laws.

Reminder Notices with a balance of \$10.00 or less will not be delivered unless an owner has multiple properties or the levy is under \$10.00. From time to time some tax accounts develop small debit or credit balances as a result of overpayment, late payment etc.

20. The Treasurer will primarily use the following methods to collect Tax Arrears:
- Penalty/Interest Levies – Township By-Laws
 - Issuance of Past Due Notices – minimum four times a year
 - Verbal Communication – either by telephone or in person (must be documented by Treasurer/Tax Collector)
 - Arrange terms of payment(s)
 - Issuance of registered letter when eligible for Municipal Tax Sale
 - Bailiff Services
 - Legal/Court Action
 - Rent Attornment
21. In December each year, registered tax letters will accompany tax arrears notices for properties that will be 2 years or more in arrears as of December 31. The letter will advise the owner that if interest/penalty and the 2nd year and prior of levy are not paid by December 31 that the tax sale process will commence in accordance with the Municipal Act. If a tenanted property it will also state that the Township reserves the right to collect the rent from the tenant(s) until all arrears are paid in full, in accordance with the Municipal Act.
22. The Treasurer shall use his/her discretion to collect taxes in the form of an informal payment plan for those properties noted in article 23 as long as the plan ensures payment within a reasonable time frame not to exceed 18 months. Any payment arrangement that has two consecutive returned or missed payments is deemed void and the taxpayer will be advised the arrangement is deemed void unless payment in full is received by cash or certified funds.
23. Any property as stated in article 23 that does not make payment or arrange a payment plan will immediately proceed to the tax sale process in accordance with the

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Municipal Act. The Township will use REALTAX Inc. agent for the tax sale process.

24. Non-residential property owners are subject to Bailiffs Action. If the Treasurer wishes to use this action he/she must first be authorized to do so by the CAO/Clerk with consultation of Council.

25. In the event of a bankruptcy the Treasurer shall complete all documents as a secured creditor.

OTHER REVENUES

26. It is the responsibility of the Treasurer to remit invoice(s) for all fees and charges that are not point of sale as directed by department Managers. He/she is to ensure that all invoices adhere to Township By-Laws. Invoices are issued upon receipt of the information in writing. In the event that the invoice(s) requires a supporting letter of explanation the department Manager is responsible to submit same to the Treasurer.

27. It is the responsibility of the department Manager to identify when the client is a Township property owner and it is the responsibility of the Treasurer to ensure that the invoice is issued to the owner(s) of the property as identified in the assessment roll.

28. The Treasurer is responsible to balance the Aged Receivables report to the General Ledger on the first of each month prior to applying interest.

29. Interest of 1.5% will be charged on any invoice outstanding for 30 days on the first working day of the month.

30. Statements will be forwarded on the first working day of the month.

31. Clients with outstanding invoice(s) for a period of 60 days will be forwarded a statement on the first working day of the next month with a Past Due note that payment will be required within 30 days, or the account will be forwarded to a collection agency. For clients who are owners of property in the Township, the account will be added to the tax collectors roll and collected in a manner like taxes.

32. If after 180 days the collection agency is not successful with collection, the

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Treasurer and the CAO/Clerk will advise the appropriate department Manager that the account is written off as bad debt.

- 33. Any client who has had bad debt written off will be denied the applicable service until such time and the bad debt has been remitted to the Township

| Revision Number | Revised Section | Reason for Revision | Date |
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