



Policy 43

Collections Policy

POLICY PURPOSE

43.1 To provide the Finance Department with clear requirements related to the notification process for its accounts receivable.

POLICY DETAILS

43.2 Collection Letters are sent out every September and January for any properties that are in arrears of \$50.00 or more.

43.3 Tax bills are sent out in April and due June 30 for all properties, regardless of the amount.

Amounts will include arrears.

43.4 Pre-warning letters are sent out in May for any properties that are going to be on the tax sale list generated in July. Effective June 23, 2021, letters will only be sent if the arrears are \$5.00 or more. If an interest charge applied after the pre-warning letters are

sent in May of each year increases a property tax balance above the \$5.00 exemption limit, the property in question will still be deemed as having a balance of less than \$5.00.

43.5 Monthly statements are sent for the Construction and Demolition Site (RMRF), Septage Receiving Station, Miscellaneous, RCMP and Sherriff for statement amounts that are \$2.00 or more.

43.6 Invoices created during the month are due the end of the following month before interest

is charged, i.e. Invoice charged Nov. 3, Statement sent Nov. 30, due Dec. 31.

43.7 Residents will receive a receipt:

- When the 'request receipt' box amount is checked on the Tax Bill, Statement or Collection Letter.
- When a resident pays with cash.
- If after a payment, there is any balance or credit on the account.

43.8 As of April 1, 2019, if a property is in arrears one year plus current, it will be on the tax sale list, regardless of the amount owed. Effective June 23, 2021, a property will only be on the tax sale list if the arrears are \$5.00 or more. If an interest charge applied after the

pre-warning letters are sent in May of each year increases a property tax balance above the \$5.00 exemption limit, the property in question will still be deemed as having a balance of less than \$5.00.

43.9 The Treasurer may approve administrative policies governing the write-off or adjustment of taxpayers accounts where oversight is provided by the CAO/DCAO through

documentation and co-signature. In general, staff have the authority to write off accounts

where notice is received from PVSC/Land Registry that an error has been made in the file roll which cannot be collected by any provision of the Assessment Legislation (ie Duplicate Assessments, Deleted Accounts, etc).

THIS IS TO CERTIFY that the Council of the Municipality of the District of Shelburne duly passed the policy respecting Collections on February 25, 2019.

SIGNED this 30th day of January, 2024



WARDEN



CHIEF ADMINISTRATION OFFICER

Approved by Council: February 25, 2019

Effective Date: February 25, 2019

Amended Date: February 24, 2020

Amended Date: June 23, 2021 (amend sections 43.4, 43.8)

Amended Date: March 23, 2022 (amend sections 43.4, 43.8)

Amended Date: January 24, 2024 (added section 43.9)