

**TOWN OF MARSHALL****POLICY**

Title: Tax Enforcement Procedure Policy

EFFECTIVE DATE: September 11, 2018

AMENDED: June 11, 2019

**PURPOSE:**

The purpose of this policy is to establish a fair and equal method of applying the costs of tax enforcement to the properties that are in arrears in an efficient manner.

**POLICY:**

Costs shall be applied to the properties that are in arrears in the following amounts at the corresponding stages of tax enforcement. The amounts shall be added to the properties at the time they incurred. Therefore all the tax enforcement cost accumulated shall be paid in entirety before any of the arrears or current taxes are paid.

For the purpose of this policy the steps referenced are those outlined in the Tax Enforcement Checklist(s) and Flow Chart provided by the Ministry of Municipal Affairs, as attached hereto, and cross referenced to the appropriate Section of *The Tax Enforcement Act*.

At all stages in the Tax Enforcement process actual cost incurred will be added to the taxes immediately. These costs include: but are not limited to, costs of advertising, postage, photocopying, title search fees, tax lien registration fees, interest registration fees and copies of title.

**EXCEPT IN THE EVENT TAX ENFORCEMENT IS CONTRACTED OUT.**

The costs for time shall be as follows:

<i>The Tax Enforcement Act</i>	Stages	Costs Amounts
Section 4	Tax Enforcement List	\$25/property
Section 10	Registration of Lien (includes withdrawal)	\$40/property
Section 23	Six Month Notice	\$25/property
Section 22	Request for Consent	\$25/property
Section 24	Thirty Day Final Notice	\$25/property
Section 24	Request to Registrar to Issue Title	\$25/property

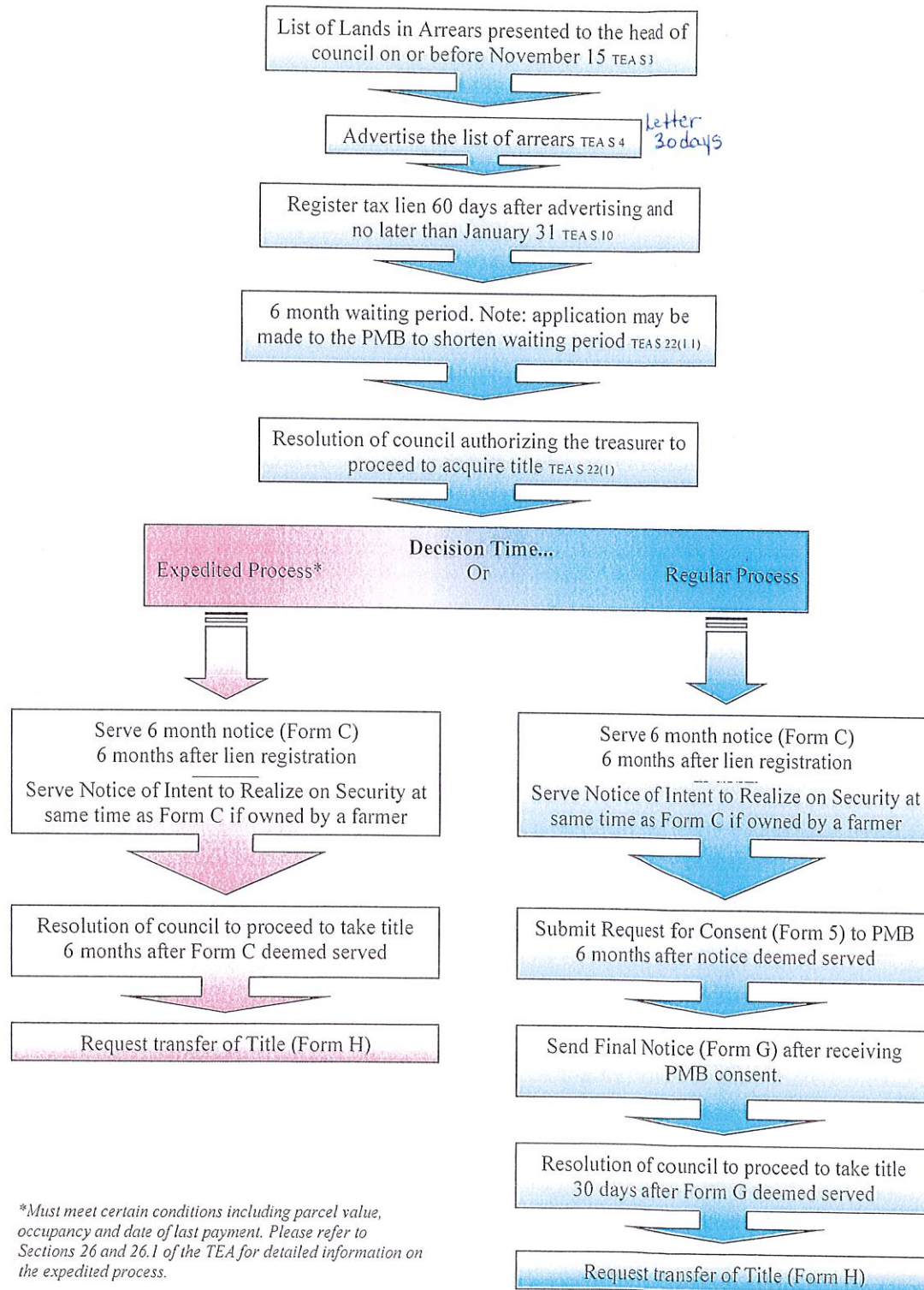
**DEFINITIONS:**

Statutory: In accordance with *The Tax Enforcement Act*.

This policy will come into effect and shall be followed for all properties that are in arrears or that fall into arrears starting January 1, 2019.

Appendix B

## Flow Chart for Tax Enforcement



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**Appendix C**  
**TAX ENFORCEMENT CHECKLIST**  
**REGULAR PROCEDURE <sup>1</sup>**

Name of Municipality	
Name of Registered Owner	
Name of Assessed Owner, if different	
Legal Description of Property	
Title Number(s)	

Section #	Activity:	Date:
3	1. Completed <i>List of Lands in Arrears</i> (Form 1)	
3	2. Presented Form 1 to Mayor or Reeve	
3	3. Obtained council resolution to delete from Form 1 properties where arrears are equal to OR less than ½ previous year levy, if applicable No <input type="checkbox"/> Yes <input type="checkbox"/> % if less than ½ <input type="text"/>	
4	4. Completed <i>Tax Enforcement List</i> (Form 2)	
4	5. Published Form 2 in newspaper	
4	6. Expiration of 60 clear days from date of Form 2 publication	
10	7. Completed <i>Tax Lien</i> (Form A)	
10	8. Registered interest (tax lien) against title(s)	
22	9. Applied to Provincial Mediation Board to reduce 6 month waiting period (Form 9), if applicable	
22	a. Received consent from PMB, if applicable	
22	b. If no application to PMB, expiration of 6 months from date tax lien is registered against title(s)	
22	10. Obtained council resolution to authorize proceedings to request title	
26	11. Obtained copy of title(s)	
26	12. Completed <i>Certificate as to Assessed Owner and Value</i> (Form D)	
	13. Completed <i>Notice of Intent to Realize on Security</i> (Form 4.1 Farm Debt Review Board) <sup>2</sup>	
	a. Served	
	b. Reissued, if applicable	

<sup>1</sup> Use regular procedure if any of the following conditions apply:

- 1) Taxable assessed value is more than \$17,500;
- 2) Property is occupied;
- 3) Last payment towards taxes was received within 2 years of date referenced at Item 10.

<sup>2</sup> This notice must be served when issuing Form C if the owner is or may be a farmer anywhere in Canada. In some cases, notice must be reissued. Web form is available at [www.agr.gc.ca](http://www.agr.gc.ca).



Section #	Activity:	Date:
23	14. Prepared and served <i>Six Months' Notice</i> (Form C) <sup>3</sup>	
	a. Prepared <i>Declaration of Service</i> (Form E), if applicable	
	b. Prepared <i>Affidavit of Personal Service</i> (Form F), if applicable	
	c. Expiration of Form C	
24	15. Prepared and sent <i>Request for Consent</i> (Form 5) to Provincial Mediation Board	
	a. Received consent from PMB	
	b. Registered PMB consent against the title(s) as a sub-interest to the tax lien	
	16. Obtained copy of title(s)	
24	17. Prepared and served <i>Final Notice</i> (Form G) <sup>4</sup>	
	a. Prepared <i>Declaration of Service</i> (Form E), if applicable	
	b. Prepared <i>Affidavit of Personal Service</i> (Form F), if applicable	
	c. Expiration of Form G	
26	18. Obtained council resolution to request title transfer	
	19. Prepared <i>Request to Registrar to Issue Title</i> (Form H) including <i>Affidavit of Value</i>	
	20. Received title(s)	
31	21. Advertised tax enforcement property for sale by tender or auction	
	a. Date tenders close / date of auction	
	22. Reported to council outcome of call for tenders / auction	
33	a. Transferred property to purchaser, if applicable	
34	b. Transferred property to Tax Title Property Account, if applicable	

<sup>3</sup> Service required on all parties who appear to have an interest in the land – limited exceptions apply.

<sup>4</sup> Same



## Appendix C

### TAX ENFORCEMENT CHECKLIST

#### EXPEDITED PROCEDURE <sup>1</sup>

Name of Municipality	
Name of Registered Owner	
Name of Assessed Owner, if different	
Legal Description of Property	
Title Number(s)	

Section #	Activity:	Date:
3	1. Completed <i>List of Lands in Arrears</i> (Form 1)	
3	2. Presented Form 1 to Mayor or Reeve	
3	3. Obtained council resolution to delete from Form 1 properties where arrears are equal to OR less than ½ previous year levy, if applicable No <input type="checkbox"/> Yes <input type="checkbox"/> % if less than ½ <input style="width: 50px;" type="text"/>	
4	4. Completed <i>Tax Enforcement List</i> (Form 2)	
4	5. Published Form 2 in newspaper	
4	a. Expiration of 60 clear days from date of Form 2 publication	
10	6. Completed <i>Tax Lien</i> (Form A)	
10	7. Registered interest (tax lien) against title(s)	
22	8. Applied to Provincial Mediation Board to reduce 6 month waiting period (Form 9), if applicable	
22	a. Received consent from PMB, if applicable	
22	b. If no application to PMB, expiration of 6 months from date tax lien is registered against title(s)	
22	9. Obtained council resolution to authorize proceedings to request title	
26	10. Obtained copy of title(s)	
26	11. Completed <i>Certificate as to Assessed Owner and Value</i> (Form D)	
	12. Completed <i>Notice of Intent to Realize on Security</i> (Form 4.1 Farm Debt Review Board) <sup>2</sup>	
	a. Served	
	b. Additional service, if applicable	

<sup>1</sup> Use regular procedure if all of the following conditions apply:

- 1) Taxable assessed value is \$17,500 or less;
- 2) Property is unoccupied;
- 3) No payment of taxes received within 2 years of date referenced at Item 10.

<sup>2</sup> This notice must be served if the owner is or may be a farmer anywhere in Canada. In some cases, notice must be reissued. Web form is available at [www.agr.gc.ca](http://www.agr.gc.ca).



Section #	Activity:	Date:
23	13. Prepared and served <i>Six Months' Notice</i> (Form C) <sup>3</sup>	
	a. Prepared <i>Declaration of Service</i> (Form E), if applicable	
	b. Prepared <i>Affidavit of Personal Service</i> (Form F), if applicable	
	c. Expiration of Form C	
26	14. Obtained council resolution to request title transfer	
	15. Prepared <i>Request to Registrar to Issue Title</i> (Form H) including <i>Affidavit of Value</i>	
	16. Received title(s)	
31	17. Advertised tax enforcement property for sale by tender or auction	
	a. Date of tenders closing / auction	
	18. Reported to council outcome of call for tenders / auction	
33	a. Transferred property to purchaser, if applicable	
34	b. Transferred property to municipal Tax Title Property Account, if applicable	

<sup>3</sup> Service required on assessed owner only