



CITY POLICY

SECTION: FINANCE AND CONTROL

NO: FI – TA - 01

REFERENCE: TAXES

Date: February 18, 2002

History: *NEW*

TITLE: TAX COLLECTION POLICY

1.0 Policy Purpose

1.1 To provide a clear and rationale basis for the collection of tax revenue.

2.0 Policy Objectives

2.1 To establish and maintain standard collection procedures and promote the various payment methods to encourage prompt payment of taxes receivable.

3.0 Payment Methods

3.1 The City of Dryden will offer the following tax payment methods:

- Payment by mail including post dated cheques payable on tax due dates or any other date feasible to the taxpayer.
- Payment by drop box available at any hour.
- Payment by preauthorized payment plan.
- Electronic banking (by telephone or internet).
- Over the counter payments by cash, debit card, Mastercard or Visa.

4.0 Collection Methods

4.1 The collection methods available to the City of Dryden are prescribed by the Municipal Act and the Municipal Tax Sales Act and the related Province of Ontario Regulations and include:

- Tax notices
- Garnishment of taxpayers bank accounts
- Offsetting payables
- Rent Atonement
- Tax Registration

This policy is subject to any specific provisions of the Municipal Act, or other relevant legislation or Union agreement.

5.0 Tax Registration

The provisions of the Municipal Tax Sales Act shall be considered as a means of collection of last resort. As prescribed by the Municipal Tax Sales Act, the Treasurer is designated as the official having the responsibility for the administration of the procedures under the Act.

6.0 Policy Review Maintenance

This policy shall be reviewed when there are changes to the relevant legislation governing the collection of property taxes that will expand or revise the collection methods set out in this policy.