



# City of Yorkton

POLICY TITLE <b>TAX ENFORCEMENT FEES &amp; TIMELINES</b>		ADOPTED BY Finance	POLICY NO. 40.80
ORIGIN/AUTHORITY Director of Finance	JURISDICTION City of Yorkton	EFFECTIVE DATE February 1, 2021 Amended April 4, 2022	PAGE # 1 of 3

## 1. **PURPOSE:**

- 1.1 The purpose of this policy is to establish a set procedure, outline the charges associated with each enforcement step, and maintaining the most effective method of tax collection, while keeping reasonable payment schedules for the residents of Yorkton.
- 1.2 Fee guidelines will be renewed annually to reflect current ISC fees, postage fees, advertisement costs, and administration of this policy.

## 2. **POLICY:**

2.1 All processes must adhere to legislation set out in:

- A) *The Cities Act*
- B) *The Tax Enforcement Act*
- C) *The Provincial Mediation Board Act*

2.2 A list of taxation areas will be drafted once a year:

- A) In January, a list of tax arrears will be drafted based on the previous year's original levy.

2.3 Once the 60-day notice has been served, payments made to bring the arrears balance lower than \$100.00 will result in the property being removed from the enforcement list.

2.4 The list will be presented to Council as soon as it is prepared.

2.5 Notice of intent to register taxation liens shall be advertised in one issue of the local newspaper, with a copy being posed in City Hall for 60 calendar days.

2.6 Newspaper costs will be added to the roll as follows:

- A) \$2 per title (newspaper advertising fee)
- B) \$50.00 per roll for Administrative fees (salary, advertising fee, etc.)

2.7 Upon expiration of sixty days notice period (from date of advertisement and owner notice) tax liens are registered against the property owners whose arrears balance is greater than \$100.00.

2.8 Individual taxation files will be maintained for each affected property.

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- 2.9 Lien registration costs will be added to the roll as follows:
- A) \$25.00 per title(s) required (Information Service Costs)
  - B) \$100.00 per roll for Administrative fees (salary, correspondence, folder, etc.)
- 2.10 Property taxation liens (through this process) will only be removed when all arrears and any applicable charges with regard to the lien (penalties, fees, etc.) have been paid in full.
- 2.11 Six months after a tax lien has been registered, the Taxation Clerk shall begin proceedings to acquire Title(s) for the affected property. A list of affected property legal land descriptions shall be prepared and presented to Council. A resolution of Council to continue the process will be required.
- 2.12 The ‘Six Month Notice’ as per *The Tax Enforcement Act* shall be mailed to the assessed owners and all parties registered to the title(s) as per Information Services Corporation as of that date, by registered mail.
- 2.13 ‘Six Month Notice’ registration costs will be added to the roll as follows:
- A) \$12.00 per title(s) required (Information Services Costs).
  - B) \$15.00 per registered letter (postage, paper, envelope, etc.)
  - C) \$250.00 per roll for Administrative fees (salary, correspondence, etc.)
- 2.14 The Taxation Clerk shall request Consent to make final application for Title(s) from the Provincial Mediation Board upon expiration of six months from the date of mailing the “Six Month Notice”.
- 2.15 Consent application fees will be added to the roll as follows:
- A) \$12.00 per title(s) required (Information Services Costs).
  - B) \$250.00 per roll number for Administrative fees (Salary, PMB fee, correspondence, postage, etc.)
- 2.16 As soon as the Taxation Clerk receives Consent for title from the Provincial Mediation Board, the City shall register the Consent on the title(s).  
An Administrative fee of \$50.00 and applicable ISC fees shall be added to the roll.
- 2.17 Once the Provincial Mediation Board’s Consent is registered on title; Final Notice (Form G) shall be served to the property owner(s) and all parties registered to the title(s) of the City’s intent to proceed with Title(s) Acquisition by registered mail.
- 2.18 Final Notice (Form G) fees will be added to the roll as follows:
- A) \$12.00 per title(s) required (Information Service Costs) if needed
  - B) \$15.00 per registered letter (postage, paper, envelope, etc.)
  - C) \$50.00 per roll number for Administrative fees (Salary, correspondence, etc.)
- 2.19 Upon expiration of the Final Notice the affected property legal land description shall be prepared and presented to Council. A resolution of Council to continue the process will be required to proceed to take title.

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- 2.20 Title Acquisition fees will be added to the roll as follows:
- A) \$55.00 per title(s) required (Information Services Costs).
  - B) \$650.00 per roll number for Administrative Fees (Salary, correspondence, postage, etc.)
- 2.21 At any time during the tax enforcement process, payment agreements can be made with the Taxation Clerk. The intent of initial payment arrangements should be to have all arrears, penalties, and other costs paid with a 24-month period. Payment agreements will not stop the tax enforcement processes; however, it will postpone the City and/or Provincial Mediation Board from making request for Title(s) from Information Services Corporation. If at any time the payment arrangements are defaulted upon, the City shall pursue request for Title(s).
- 2.22 All properties acquired under tax enforcement shall be disposed of within 1 year as per legislation.
- 2.23 If acquired land goes up for tender or public auction, the following fees will be added to the roll:
- A) The higher of either 6% of sale price, \$1,500.00 if the land has improvements;
  - B) The higher of either 4% or \$500.00 if the parcel is just land.
- 2.24 Tenders will be issued according to legislation and be opened by the Taxation Manager, Taxation Clerk, and Director of Finance, and tenders will be approved by City Manager.
- 2.25 Director of Finance or the Taxation Manager shall not waiver any penalties or tax enforcement fees with regard to any payments agreements without written consent from the City Manager and/or City Mayor.

3. **RESPONSIBILITY:**

- 3.1 The Director of Finance is responsible for the management of this policy.

4. **AMENDMENTS:**

- 4.1 Amendments and changes to this policy must be approved by the Director of Finance.