Policy

POL.COR.19.03
Tax Billing and Collection Policy

Policy Type: Corporate Policy (Approved by Council)
Date Approved: March 11, 2019
Department: Finance & IT Services
Staff Report: FAF.19.025
By-Law No.: 2019-10

Policy Statement

This policy is to ensure prompt, consistent and effective billing and collection of realty tax in accordance with the applicable Provincial Legislation and Town By-laws.

Purpose

The purpose of this policy is to provide procedures to staff for guidance and a basis for decision-making in the fair and equitable billing and collection of realty tax, tax penalty and interest, and amounts added to the tax roll. The guidelines in this policy serve to supplement the provincial legislation that covers this area especially for situations where legislation provides a choice allowing for the Treasurer’s discretion and issues on which legislation is silent.

Application

This policy applies universally to Town Council, Staff and Taxpayers, or their agents, with respect to tax billing and collection.

Definitions

Assessment means the assessment for real property made under the Assessment Act according to the last returned assessment roll.

Change events mean assessment changes resulting from: Minutes of Settlement resulting from Requests for Reconsideration and Assessment Review Board Appeal Decisions; Section 357/358/359 Application Decisions; Vacancy and Charity Rebates; Assessor’s Reports; Post Roll Amended Notices (PRANs); Advisory Notices of Adjustment (ANAs); Severance/Consolidation Apportionments and Condominium Plan Information Forms; and, other assessment change documents issued by the Municipal Property Assessment Corporation (MPAC).
Tax Billing and Collection Policy

**Tax or Realty Tax** means taxes which are levied upon the whole of the assessment for real property; and, **Supplementary Tax** means tax calculated as a result of supplementary and/or omitted assessment rolls received during a year from the Municipal Property Assessment Corporation (MPAC).

**Tax Arrears** means any portion of property taxes which remain unpaid after the date on which they are due.

**Taxpayer** means a person whose name is shown on the tax roll as a property owner.

**Procedures**

1. **Tax Billing**

   1.1. Tax levying By-laws passed by Council are required in advance of Interim and Annual tax billings. *The Municipal Act Section 307, 317*

   1.2. Interim tax billings (Schedule “A” to this policy) will be produced in February based on 50% of the annualized taxes of the property for the previous calendar year. The tax billing may include local improvement charges, area charges, business improvement area charges and any special charges levied by the Town or Province. Outstanding charges authorized by legislation may be added to the interim billing at one hundred percent. The tax billing will clearly identify that it is from the Town of The Blue Mountains, include the owner names, mailing address and legal description of property, the due date, the percentage used to calculate the interim taxes up to a maximum of 50%, and calculated taxes levied and any arrears owing against the property. *The Municipal Act Section 317*

   1.3. Annual tax billings (Schedule “B” to this policy) are produced subsequent to the passing of the annual Town budget no later than July 31st and are based on tax rates established by by-law from the budget requirements of the Town, the County of Grey, and the Ministry of Finance (in relation to the Education tax rate). The tax billing will be calculated to produce a tax billing equal to the phased-in assessment according to the returned assessment roll for the year and the appropriate tax rate, and will include all local improvement charges, area charges, business improvement area charges, Bill 140 capping/clawback amounts, any special charges levied by the Town or Province. Contents of the tax bill will be as legislated. *The Municipal Act Section 343, 344*

   1.4. Supplementary tax billings (Schedule “C” to this policy) are produced as soon as practicable after receipt of supplementary and omitted assessment rolls from the Municipal Property Assessment Corporation. *The Municipal Act Section 341*

   1.5. Assessment Change Event tax credit notices are produced as soon as practicable after receipt of documentation from the Municipal Property Assessment Corporation (MPAC). Applicable credits will be applied to the tax roll and a covering letter mailed to
the Taxpayer with the credit notice will indicate that net credit balances over $200 will be refunded to property owners upon written request. Otherwise the credit will remain on the tax roll account to carry forward to future taxation. *The Municipal Act Section 341, 356*

1.6. Tax billings will be post marked and mailed not later than twenty one calendar days before the date of the first instalment due date. *The Municipal Act Section 343*

1.7. Tax billings may be sent to Taxpayers via electronic mail “ebilling” upon implementation of an ebilling system by the Town and authorization from the Taxpayer on the applicable form. *The Municipal Act Section 343(6.1)*

1.8. Arrears are included solely in the first instalment due date amount. Instalment due dates will be indicated on the payment stubs. Billing messages may be used on the face or reverse of the tax billing.

1.9. Amounts added to the tax roll under the authority of legislation are payable and collectable in the same manner as municipal taxes.

1.10. Tax bills will be sent to the Taxpayer’s residence or business or to the premises of the property unless the Taxpayer directs in writing that the bill should be sent to another address. Updates to Taxpayer information (name, mailing address, contact information) must be in writing. A form is available at the Town office or the Town website. Failure to receive a tax bill does not excuse a Taxpayer from the responsibility for payment of taxes nor relieve the owner of the liability for the penalty and interest accrued as per Section 5.1 of this policy. *The Municipal Act Section 343(6)*

A fee is applicable for tax bill reprints in accordance with the Town Fees and Charges By-law; there is no charge for a tax statement.

2. **Due Dates** *The Municipal Act Section 342*

2.1. Instalments and due dates for the payment of taxes will be as follows:

2.1.1 Interim Tax Bill: Two instalments, due respectively on two days within the last week of the months of March and May.

2.1.2 Annual Tax Bill: Two instalments, due respectively on two days within the last week of the months of August and October.

2.1.3 Supplementary Tax Bill(s): Two instalments, the first instalment due 21 days after mail-out and the second due not less than a month after the first due date, where feasible. In the event of a supplementary tax billing after November 8th in a year, there will be a single instalment due in December according to notice provisions.

2.2. The specific due dates will be identified in both the Interim and Annual Tax Levy By-laws passed annually.
2.3. Where due dates are delayed as a result of factors beyond the Town’s control, they will be set with regard to the notice provisions in Section 1.6 of this policy.

3. **Options for Payment of Taxes** *The Municipal Act Section 342, 346*

Tax payments payable to *Town of The Blue Mountains* in Canadian funds will be accepted by the Town as follows:

3.1. **In person** at the “FINANCE” reception desk of The Blue Mountains Town Hall, 32 Mill Street, Thornbury. Office hours are Monday to Friday, 8:30 am to 4:30 pm. Payment by cash, cheque or direct debit is available. A mail drop box for after hours payment by cheque or money order is located by the east doors of the Town Hall.

3.2. **By mail** by sending a cheque, money order or postdated cheque for each instalment to Town of The Blue Mountains, PO Box 310, Thornbury, ON N0H 2P0.

3.3. **By courier** by sending a cheque, money order or postdated cheque for each instalment to 32 Mill Street, Main Floor Finance, Thornbury, Ontario N0H 2P0.

3.4. **Via Financial Institution (Bank)** in person at branch, or through telephone or internet online banking. Payments through this method typically take three days to reach the Town.

3.5. **Through mortgage companies** who provide a service to pay property taxes as part of Taxpayer’s monthly mortgage instalment.

3.6. **Payment by pre-authorized bank withdrawal**: Taxpayers with no outstanding taxes may enrol in one of two Pre-Authorized Payment (PAP) plans by completing and submitting a PAP application (Schedule “D” to this policy) along with a cheque marked VOID.

   3.6.1. **Plan #1 – Monthly Pre-Authorized Payment Plan**: One tenth of the amount of the Taxpayer’s previous year’s annualized taxes will be automatically withdrawn on the first day of each month from January through August. A letter indicating the amount will be mailed in early December. In August, when the Annual tax amount for the year is levied, the monthly payment amount will be recalculated and a letter mailed to Taxpayers indicating the updated amount. This amount will be withdrawn on the first day of September and October. An application for the monthly plan must be received by November 30th for the following year, there is no mid-year enrolment.

   3.6.2. **Plan #2 – Due date Pre-Authorized Payment Plan**: On each due date the tax instalment will be automatically withdrawn from Taxpayer’s bank accounts. Taxpayers wishing to enrol in the due date plan must do so by the 15th of the month before a scheduled due date.
3.6.3. To cancel the pre-authorization on a tax account, Taxpayers must submit a written request seven days before the monthly payment or a scheduled due date as applicable.

3.6.4. Payment by established pre-authorization is not applicable to Supplementary Taxation.

3.6.5. Pre-authorized payments dishonoured by the financial institution will be subject to returned cheque fees as established by Town Fees and Charges By-law. After two dishonoured payments, the pre-authorization will be taken off the roll account until the account is brought up-to-date.

4. **Payment Application** *The Municipal Act Section 347*

4.1. Tax payments will be applied first against late payment charges owing in respect of those taxes according to the length of time the charges have owed, with the charges imposed earlier being discharged before charges imposed later. Then the payment will be applied against the taxes owing according to the length of time they have been owed, with the taxes imposed earlier being discharged before taxes imposed later.

4.2. A part payment on account of taxes may be applied in a manner different than set out in 4.1 at the written request of the person making the payment upon approval by the Tax Collector.

4.3. Annually in November, a tax statement will be mailed to Taxpayers with a credit balance on their tax roll account resulting from payment errors, duplicate payments or overpayments. To obtain a refund, Taxpayers must submit a written request.

5. **Late Payment and Returned Cheque Charges** *The Municipal Act Section 345*

5.1. Penalty and Interest Late Payment Charges: A penalty at the rate of 1.25% shall be applied on the first day of the month following the month in which the taxes were due and interest shall be charged at the rate of 1.25% on the first day of each month thereafter on the balance of unpaid taxes in accordance with Town Interim and Annual tax By-laws. Failure to receive a tax bill does not excuse a Taxpayer for the responsibility for payment of taxes nor relieve the owner of the liability for the penalty and interest accrued.

5.2. Returned Cheque Charge: An amount will be charged to Taxpayers for payments returned by the financial institution due to non-sufficient funds according to the Town Fees and Charges By-law.
5.3. Penalty and interest late payment charges will be adjusted and/or waived in the following circumstances:

5.3.1. Upon a failed tax sale
5.3.2. Upon a reduction due to a Change Event. The adjustment will be calculated on the amount of the reduction only and not the total amount of taxes in arrears.
5.3.3. If charges were as a result of Town staff error or omission.
5.3.4. At the discretion of the Tax Collector with respect to amounts under $10 or for new owners of property Taxpayers and other such ‘good faith’ adjustments.

6. **Collection of Tax Arrears**

6.1. By Mail: Notice of Property Tax Arrears (Schedule “E” to this policy) will be mailed to Taxpayers in default of payment in the month following the second instalment due dates and in January or February of the following year. Additionally, both Interim and Annual Tax Bills will show past due balances in the summary section of the Tax Bill.

6.2. By Telephone: The Tax Collector may attempt telephone contact with Taxpayers in default over $5,000 in February of the year following to arrange for payment of arrears.

6.3. By Interview: The Tax Collector may attempt to meet with Taxpayers in default over $5,000 in February of the year following to arrange for payment of arrears.

6.4. Interested Parties: Tax Collector may search the title to the property to determine interested parties to property [i.e. mortgagees] and contact them to advise the tax arrears status of the property. A title search fee to cover the cost of the search will be added to the tax roll account in accordance with the Town Fees and Charges by-law.

6.5. Bailiff Action: The Town may recover taxes with costs as a debt due to the municipality from the Taxpayer originally assessed for them and from any subsequent owner of the assessed land or any part of it. The Town may issue a warrant to distrain for property taxes if the taxes remain unpaid for a period of fourteen days after the instalment due date. Bailiffs will be used where there is the potential that the recovery of tax arrears by the other methods would not cover the outstanding taxes or where other methods are prohibited due to overriding legislation. *The Municipal Act Section 349*

6.6. Legal Action: Legal Action may be taken to recover tax arrears, however this action will be limited to Small Claims Court and Tax Sale Procedures (see 6.10 of this policy) as there is no guarantee of legal cost recovery otherwise. *The Municipal Act Section 349*

6.7. Seize other assets and/or garnish wages: The Town may seize other assets and/or garnish wages, however this action will be limited as there is no guarantee of legal cost recovery. *The Municipal Act Section 351*
6.8. Set-offs: Where a municipal supplier is also a Taxpayer in default, the Town may set off taxes owed the supplier against a payment owed by the Town to that supplier. Wherever possible, this will be done through discussion with the Taxpayer/supplier.

6.9. Collection Agency: The Town may use a registered collection agency under The Collection Agencies Act to recover taxes. The collection agency may recover its costs as long as the costs do not exceed the amount approved by the Town. The cost for this service may be added to the property tax roll account however this is not the preferred choice of collection tools. If the costs are not reasonable in relation to the value of the land, and taxes owing, a collection agency will not be utilized. *The Municipal Act Section 304*

6.10. Collection through Tax Registration/Tax Sale Procedures *The Municipal Act Part XI*

6.10.1. Properties that are in arrears for two years are eligible for tax registration.

6.10.2. The billing message on the Notice of Property Tax Arrears in Section 6.1 above will contain the phrase “Properties in arrears of tax for 2 years or more are liable for Tax Sale”.

6.10.3. A letter informing property owners of potential tax registration will be sent in advance of initiating the procedures. The letter will indicate a deadline, not less than twenty-one days after the date of the letter by which payment or arrangements suitable to the Tax Collector are made.

6.10.4. Once tax registration procedures commence, the property owner or interested party has one year from the date of registration in which to redeem the property by paying the ‘Cancellation Price’ which includes all taxes, penalty and penalty outstanding, including all associated legal and administration fees and costs.

6.10.5. If the ‘Cancellation Price’ is not paid, the property will be advertised for sale by tender or auction according to legislated procedures.

6.10.6. The Town’s solicitor or a contracted tax registration firm may be used to process the required statutory notices/declarations. The administration fee associated with this process is in addition to the charges by the third party firm completing the required statutory notices/declarations and may be defined in the Town Fees and Charges By-law.

7. **Tax Write-offs**

Tax Write-offs: Taxes will be written-off upon a failed tax sale.

7.1. Taxes will be not be written-off as uncollectable until all methods to collect taxes in Section 6 of this policy have been attempted and are unsuccessful.
8. **Tax Certificates and Tax Information**

8.1. Tax Certificates (Schedule “F” to this policy) will be issued to Taxpayers or their solicitors or mortgagees upon written request and the submission of the requisite fee according to the Town Fees and Charges By-law.

8.2. Tax Information will be given verbally by staff to Taxpayers or their solicitors or mortgagees, however, errors and omissions in verbal information are excluded; tax status may only be confirmed via a tax certificate.

**Exclusions**

N/A

**References and Related Policies**

*The Assessment Act*
*The Municipal Act*
*The Blue Mountains Fees and Charges By-law*

**Consequences of Non-Compliance**

As noted throughout policy.

**Review Cycle**

This policy will be reviewed on a regular basis. Amendments may be made at any time at the recommendation of the Treasurer. The appropriate authority must approve any policy changes.
This 2019 Interim Tax Bill is based on 50% of 2018 total taxes. The Annual Tax Notice in August will reflect Phased-In Assessment for 2019.

For more information on your property assessment please contact MPAC:
MUNICIPAL PROPERTY ASSESSMENT CORPORATION 1-866-296-6722 www.mpac.ca

*Please advise Town promptly of name/address changes or corrections required*

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Notes:
1. Please see reverse for information on payment of taxes.
2. Pre-Authorized Payment [PAP] amounts will be automatically withdrawn.
3. Payment made the last week of February may not be reflected in "Past Due".
4. "Past Due/ -Credit" amount is included in March instalment.
5. Penalty/Interest at the rate of 1.25% of unpaid taxes added on the 1st day of the month following default and on the 1st day of each calendar month thereafter.
6. A charge of $35.00 will be added for each NSF payment.

E. & O.E.
**Assessment Class and Value** | **Description and School Support** | **Town (Lower Tier) Tax Rate** | **County (Upper Tier) Tax Rate** | **Province - Education Tax Rate**
--- | --- | --- | --- | ---
FTEP | XXXX | XXXX.XX | XXXX.XX | XXXX.XX | XXXX.XX
RTEP | XXXX | XXXX.XX | XXXX.XX | XXXX.XX | XXXX.XX

**Sub Totals >>>

**Town Levy** | **County Levy** | **Ed Levy**
--- | --- | ---
$XXX.XX | $XXX.XX | $XXX.XX

### Instalments Summary

- **August 28, 2019**
  - **Tax Levy Sub-Total (Town + County + Education)**: $XXX.XX
- **October 28, 2019**
  - **Annual 2019 Levies**: $XXX.XX
  - **2019 Tax Cap Adjustment**: $XXX.XX

### Total

- **Total Due**
  - **Payable**
  - **Total Amount Due**: $XXX.XX

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**Schedule 2**

| Annual 2017 Levies | Total Year over Year Change | Annual 2019 Levies |
|---|---|---
| $XXX.XX | $XXX.XX | $XXX.XX

**Schedule 3**

| Commercial | Industrial | Multi-Res. |
|---|---|---
| 2018 CVA Taxes | $0.00 | $0.00 | $0.00 |
| 2017 Annualized Taxes | $0.00 | $0.00 | $0.00 |
| 2018 Tax Cap Amount | $0.00 | $0.00 | $0.00 |
| 2018 Education Levy Change | $0.00 | $0.00 | $0.00 |
| 2018 Municipal Levy Change | $0.00 | $0.00 | $0.00 |
| Annual 2018 Taxes | $0.00 | $0.00 | $0.00 |

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**Town of The Blue Mountains**

**32 Mill St.**

**P.O. Box 310**

**Thornbury, Ontario NOH 2P0**

Please make cheque payable to: **Town of The Blue Mountains**

Pay promptly to avoid penalty. Return Bill intact if receipt required, otherwise, return stub only. 1.25% of unpaid taxes will be added as penalty on the first day of the month after due date and on the first day of each month thereafter until paid.

SEE REVERSE OF BILL FOR FURTHER INFO

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**Town of The Blue Mountains**

**32 Mill St.**

**P.O. Box 310**

**Thornbury, Ontario NOH 2P0**

Please make cheque payable to: **Town of The Blue Mountains**

Pay promptly to avoid penalty. Return Bill intact if receipt required, otherwise, return stub only. 1.25% of unpaid taxes will be added as penalty on the first day of the month after due date and on the first day of each month thereafter until paid.

SEE REVERSE OF BILL FOR FURTHER INFO
## TAX NOTICE

**Billing Date:** November 6, 2018

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### Mortgage Company

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### Summary

| TOTAL TAX LEVY | $XXX.XX |

### Comments

- **Effective Date:** September 1, 2019
- **Pro-rated Days:** 122/365
- **Total Assessment Change:** $X,XXX.XX
- A zero dollar assessment change indicates a Tax Classification Change.

### RECEIVED FROM:

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### PAY TO:

**Town of The Blue Mountains**

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<thead>
<tr>
<th>32 Mill St.</th>
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Town of The Blue Mountains

Options for Paying Your Taxes

1. In Person: At the FINANCE Reception Desk, Main Floor, 32 Mill Street, Thornbury. Office Hours are Monday to Friday, 8:30 am to 4:30 pm. Direct Debit accepted (Credit Cards not accepted). There is a box marked ‘After Hours Mail Drop Box’ outside the east doors [Mill Street entrance] where you can drop cheque/money order payments.

2. By Mail: Send your cheque/money order payable to The Blue Mountains to: PO Box 310, Thornbury, ON N0H 2P0. Please include payment stub, or indicate the tax roll account number on the payment.

3. By Courier: Send your payment to 32 Mill Street, Main Floor Finance, Thornbury, ON N0H 2P0.

4. At Bank: Ensure Teller selects Blue Mountains (Town of) Tax and not your Utility account. There is a ‘Transfer Fee’ of $20 charged for incorrect payment per instance, after the first instance.

5. Telephone: Check with your financial institution for information on setting up this method of payment.

6. Internet: To set up, search ‘Payees’ for Blue Mountains (Town of) Tax. When entering account number, use the first 15 digits of the roll number ie 42420000123456 (leave off the last four zeros). EXCEPTION RBC customers: 4242 is hardcoded and last four zeros have to be included. Please note that if you have your taxes and utilities set up for payment via internet, always ensure to select your ‘Tax’ account when making tax payments and not your ‘Utilities’ account. There is a ‘Transfer Fee’ of $20 charged for incorrect payment per instance after the first instance.

7. Through a Mortgage Company: Mortgage companies may provide a service to pay property taxes as part of your monthly mortgage instalment. The Town sends information on the tax amounts due directly to your mortgage company. You will receive the Final Tax Bill in August of each year for your information. Please retain this bill for income tax purposes.

8. Pre-Authorized Payment Plan “PAP”:

   Plan #1 – Ten Monthly Withdrawals – 1/10th of the amount of your previous year’s taxes will be automatically withdrawn on the first day of each month from January through August. A letter indicating this amount will be mailed in early December. *NEW FOR 2016* In August, when the final tax amount for the year is levied, the monthly payment amount will be recalculated and a letter mailed to you. This new payment amount will be withdrawn on the first day of September and October. There will no longer be a November 1st reconciliation payment or refund. An application for the monthly plan must be received by November 30th for the following year, there is no mid-year enrolment.

   Plan #2 – Four Withdrawals on the Due Dates - On each of four due dates, the end of March, May, August and October, the tax instalment will be automatically withdrawn from your bank account. An application for the due date plan must be received by the 15th of the month that the tax instalment is due.

Notes:

- Taxes must be paid in full before enrolling in either plan.
- You do not have to reapply every year.
- For your information, you will continue to receive Interim and Final Tax Notices. These notices will be marked as being paid via ‘PAP’. For monthly PAP taxpayers, the balance shown as ‘Past Due’ on the tax bill is the amount on the account as of the day the bill was prepared, no payment is required.
- If/when you sell your property, please notify the Town in writing to remove the pre-authorization from the tax roll account.

<see next page for Pre-Authorized Payment Plan Application>
Pre-Authorized Payment Plan Application

Please complete this application and return it with a cheque marked VOID OR an account information sheet from your bank, to “Town of The Blue Mountains” via one of the following methods:

In Person: Reception Desk, 32 Mill Street, Thornbury, ON
By Mail: PO Box 310 32 Mill Street, Thornbury, ON N0H 2P0
By Courier: 32 Mill Street, Main Floor, Finance, Thornbury, ON N0H 2P0
By Fax: 519-599-2474
By e-mail: tax@thebluemountains.ca

First Time Application               Information Update

Name(s): ________________________________

Roll Number of Property: 42-42-000-0 __ __ - __ __ __ __ __ - 0000

Property Address: ________________________________

Mailing Address (if different from above): ________________________________

Telephone # home _________________    Telephone # work _______________________

Fax #________________    E-mail ________________________________

Pick Your Plan (please check one):

☐ Plan #1 – Ten (10) monthly instalments January to October
   (plan available by Nov 30th of each year for the next year.)

☐ Plan #2 - Four (4) regular tax instalment due dates
   (plan available up until the 15th of the month the instalment is due.)

I / We authorize Town of The Blue Mountains to debit my / our account as indicated for all estimated property taxes payable to Town of The Blue Mountains. The treatment of each payment shall be the same as if I / We had personally issued a cheque authorizing payment from my / our account. This authorization may be cancelled upon written notice by me / us.

Signature of account holder: ________________________________

Signature of joint account holder: ________________________________
NAME

Date of Issue: February 5, 2019

Roll #: 4242

Civic Address: CIVIC ADDRESS

Legal Address: LEGAL ADDRESS

Notice of Property Tax Arrears

The following is a statement of your tax account as at 2019-02-05 including penalty and interest to the end of the month.

<table>
<thead>
<tr>
<th>Year</th>
<th>2016 &amp; Prior</th>
<th>2017</th>
<th>2018</th>
<th>2019</th>
<th>Totals</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax</td>
<td>$XXX.XX</td>
<td>$X,XXX.XX</td>
<td>$X,XXX.XX</td>
<td>$X,XXX.XX</td>
<td>$X,XXX.XX</td>
</tr>
<tr>
<td>Penalty/Interest</td>
<td>$XXX.XX</td>
<td>$X,XXX.XX</td>
<td>$X,XXX.XX</td>
<td>$X,XXX.XX</td>
<td>$X,XXX.XX</td>
</tr>
<tr>
<td>Total Due</td>
<td>$XXX.XX</td>
<td>$X,XXX.XX</td>
<td>$X,XXX.XX</td>
<td>$X,XXX.XX</td>
<td>$X,XXX.XX</td>
</tr>
</tbody>
</table>

Notes:
Penalty/Interest of 1 1/4% per month of unpaid taxes added 1st of month.
Payment applied first to penalty/interest from oldest through most current and then to taxes from oldest through most current.
Payment made in week prior to this notice may not be reflected in totals.
Taxes payable at the Town Office, at banks, or via telephone/internet banking.

Properties in arrears of tax for 2 years or more are liable for Tax Sale.

Kris Couture 1-888-258-6867 x 225
Tax Collector kcouture@thebluemountains.ca

Please detach and return this portion with your payment.

REMITTANCE STUB

NAME

ADDRESS

Roll #: 4242

Tax Arrears Due: $XX,XXX.XX

Amount Paid:
**TAX CERTIFICATE**

<table>
<thead>
<tr>
<th>Property Roll Number</th>
<th>4242 000-0000-0000-0000</th>
</tr>
</thead>
</table>

**Legal Description**

**NAME**

**ADDRESS**

**Certificate No:** XXXX

**Fee:** $XX.XX

**Your File No:** XXXX

---

**Statement of Current Taxes for 2019**

<table>
<thead>
<tr>
<th>Year</th>
<th>Taxes Levied to Date</th>
<th>Special Charges</th>
<th>Penalty</th>
<th>Amount Paid</th>
<th>Taxes Owing</th>
</tr>
</thead>
<tbody>
<tr>
<td>2019</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

**Statement of Past Due Taxes**

<table>
<thead>
<tr>
<th>Year</th>
<th>Taxes</th>
<th>Penalty</th>
<th>Past Due Taxes Owing</th>
</tr>
</thead>
<tbody>
<tr>
<td>2018</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>2017</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>2016</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>2015</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

- **Sub-Total of Past Due Taxes:** $0.00
- **Total Taxes Owing and Billed at Date of Certification:** $0.00

**Details of Special Charges - Current Year**

<table>
<thead>
<tr>
<th>By-Law No.</th>
<th>Description</th>
<th>Amount</th>
<th>Expiry Year</th>
</tr>
</thead>
</table>

**Details of Current Year Taxes**

<table>
<thead>
<tr>
<th>Interim</th>
<th>Annual</th>
</tr>
</thead>
</table>

**Total Previous Year Taxes Levied**

$XX,XXX.XX

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**Comments:**

1. All arrears of taxes returned to this office and due against the property described herein.
2. The current amount of taxes levied to date on the real property described herein and the amount of current year’s and prior year’s taxes owing as at the date of certification.
3. That no part of the lands described herein have been sold for taxes and no certificate of tax arrears has been registered against said lands unless specifically identified.

**Qualifications:**

1. This certificate is subject to additional taxes which may become payable under Sections 33 and 34 of the Assessment Act, R.S.O. 1990.
2. This certificate is subject to tax adjustment provisions of Section 39 of the Assessment Act R.S.O. 1999 and Sections 354, 356 and 357 of the Municipal Act, 2001.
3. The total taxes shown may include additions to the Tax Collector’s roll as authorized by provincial legislation.
4. The information on this certificate is based on cheques tendered but not necessarily honoured by the institution upon which they were drawn.

**Treasurer**

Ruth Prince, Director of Finance and IT Services/Treasurer