

9.1.3

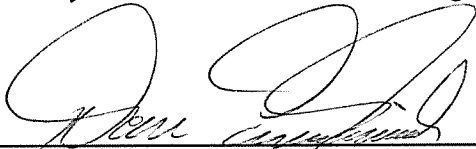


PO Box 1749  
Halifax, Nova Scotia  
B3J 3A5 Canada

**Halifax Regional Council**  
**December 6, 2005**

**TO:** Mayor Kelly and Members of Halifax Regional Council

**SUBMITTED BY:**

  
\_\_\_\_\_  
Dan English, Chief Administrative Officer

  
\_\_\_\_\_  
Wayne Anstey, Acting Deputy Chief Administrative Officer

**DATE:** November 29, 2005

**SUBJECT:** Revenue Collections Policy

**ORIGIN**

Staff and the Municipal Government Act.

**RECOMMENDATION**

It is recommended that Regional Council approve in principle the repeal of the existing Administrative Order 18, Respecting Tax Collection and replace it with the attached Administrative Order 18, Respecting Revenue Collections Policy and request staff to arrange for the formal introduction of the new Administrative Order 18 for approval.

## **BACKGROUND**

Much of the collection policy and practices of the Revenue Division of Financial Services have been based on past practice and have not been completely documented. Recently, staff have carefully reviewed the Municipal Government Act (MGA) and have endeavoured to write formal policy in each instance where the MGA provides that policy be created and approved by Council to address particular circumstances.

## **DISCUSSION**

The attached policy endeavours to document for Council the practices around collection for all outstanding billed revenues. The old Administrative Order (AO) 18 has one section in it which relates to payment of interest on tax refunds resulting from assessment appeals. This clause has been included in the new AO under the section entitled Other Collection Policies.

In Part VI of the MGA entitled Tax Collection there are various sections that provide for policy to be approved by Council. The attached Collection policy document outlines the standards that staff wish to put forward for council review and approval. Policy is presented for approval in the following areas:

### **Criteria for Municipal discretion re tax sale of properties**

Section 134(3) and (4) allows for several circumstances where properties are not required by the MGA to be placed for tax sale. Where council has discretion, as stated in the section, staff are suggesting policy standards.

1. Section 134(3) allows council to defer tax sale proceedings for up to two years. Staff suggest that this deferral happen only as a result of and in conjunction with a payment arrangement over that two year period which will bring the account into current status. This will satisfy the clause of the MGA and will prevent the taxpayer from placing their property at further risk.
2. Section 134 (4)(b) allows council to prescribe a dollar amount below which properties may not be required to be put up for tax sale. Staff suggest this amount be set at \$500. Title search costs which are required prior to tax sale are about \$300 and often survey costs to establish a clear description could significantly increase the total lienables outstanding on the property. Staff suggest these costs, as well as staff time, may be more than the return from the collection and, therefore, not an efficient use of resources. Staff will, nonetheless, select some of the older of the lower amounts outstanding to pursue via the tax sale process as resources allow.

3. Section 134 (4)(c) states that a municipality is no longer required by law to put a property up for tax sale when the municipality has tried and failed in three attempts. Staff then turn to Section 143(4) which provides that where no bid is received on a property sufficient to cover the taxes, interest and expenses due, the municipality may, without further notice to the owner and lienholders, advertise and sell the property at public auction for the best price that may be obtained or call tenders and sell the property for the highest tender. Council may direct as to what constitutes an acceptable minimum bid. Staff are suggesting that a minimum bid that could be used as a standard policy would be the additional expenses HRM has incurred to bring the property to this point.

Staff feel that offering a property at least three times at tax sale auction would be sufficient effort to collect the whole amount outstanding and that subsequent auctions would be more successful if the amount required to be paid was lower. Particularly where a property has unclear ownership issues, staff's view is that a new owner would be more likely to keep the taxes current and that this is preferable to a stalemate where the taxes continue to be unpaid.

4. Section 134 (4)(d) allows that a property that has had taxes deferred pursuant to a by-law may be forgiven the tax sale process. Staff suggest that in any year a taxpayer qualifies for a deferral, any tax sale proceedings will be suspended. Once a taxpayer no longer applies for or receives a tax deferral, the tax sale process will recommence. The deferral will not suspend payment arrangements being made pursuant to bringing the account into current status.
5. Section 134(4)(e) states that tax sale process can be stopped by a tax arrears payment arrangement as long as the taxpayer is in compliance with the arrangement. Staff suggest that the definition of compliance be approved by council and that there be a two instance limit to the number of times a taxpayer be allowed to fail to comply. After two payments have defaulted and on the third instance of default, notice will be given to the property owner and the tax sale process will recommence with no recourse other than full payment of all amounts outstanding. This suggestion is meant to prevent repeated violation of payment arrangements, to prevent an undermining of the collection process and the intent of the MGA, and to treat all taxpayers equitably.

**It should be noted that considerable resources will be required to implement this level of support to the payment arrangement service. Staff will commence application of the approved policy if Council so directs on a go forward basis but will only be able to re-visit past payment arrangements as resources allow.**

A new revenue tool solution will shortly be brought to council for funding approval. This tool is expected to create an exceptionally enhanced ability to track customer accounts statuses and track payment arrangements thereby creating greater capacity to protect taxpayers' properties from tax sale.

### **Discretion with Regards to Write off**

Section 38 of the MGA provides that the treasurer shall promptly advise council of any amounts that cannot be collected after due process and the reasons therefor and only council may write off these amounts. Staff, however, suggest the following areas of discretion be allocated by policy to staff:

1. Elimination of amounts less than ten dollars (\$10) prior to a billing cycle to save money on the production and mailing of a bill and the subsequent costs of payment processing. This policy is used to allow adjustments to accounts for minor delays in receipt of payments in some instances, through no fault of the payee.
2. Where the account is in dispute and the client is in discussion with our Revenue staff with regard to details of the billing and payment arrangements, staff may relieve some interest charges accumulating automatically on the account.
3. Where it is determined that insufficient support for a billing or insufficient follow up by staff has resulted in interest charges, those charges may be reduced by staff.
4. Where it is determined that the taxpayer and staff may be jointly responsible for prolonged account resolution staff may grant partial interest charge relief.
5. No adjustments to billings can be made by staff unless there was an error in the original billing and documented support for the error is provided to staff and approved by management of Revenue.

### **Other Policies**

1. Section 138 provides that a preliminary notice be sent to owners when their property is placed on the tax sale list. The section allows 14 days from the date of the notice for the owner to pay the arrears and stop the tax sale process.

Staff recommend that there be a 30 day period to allow for payment of arrears. This is to allow sufficient time for the owner and for staff to make arrangements.

2. Section 155 states that at the request of the purchaser at a tax sale and upon payment of the fee determined by council by resolution, the municipality shall provide a deed to the purchaser for the property purchased. Staff are recommending that this deed be provided automatically by policy and that the fee be set at \$100. (It is currently \$25) This amount was recommended by legal services and is intended to cover the staff expenses involved in producing the deed. The provision of a deed is in HRM's best interests and ensures that the assessment roll is properly updated with the correct new registry information and that any future dealings with the property owner will be based on clear ownership. Staff will ensure this policy is made clear in any advertising or notices given during the tax sale process.

**BUDGET IMPLICATIONS**

There will be minimal direct budget implications, however, clear guidelines will assist staff in expediting the collection process. It is hoped that this may result in a reduction in the allowance for uncollectible accounts ie the Valuation Allowance which is provided as an operating expense each year within the Fiscal Services operating budget.

**FINANCIAL MANAGEMENT POLICIES / BUSINESS PLAN**

This report complies with the Municipality's Multi-Year Financial Strategy, the approved Operating, Capital and Reserve budgets, policies and procedures regarding withdrawals from the utilization of Capital and Operating reserves, as well as any relevant legislation.

**ALTERNATIVES**

There are many options available in the policy as stated above. Each policy suggested is staff's recommended approach.

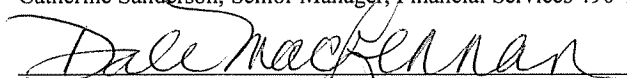
**ATTACHMENTS**

Recommended Administrative Order 18  
Previous Administrative Order 18

Additional copies of this report, and information on its status, can be obtained by contacting the Office of the Municipal Clerk at 490-4210, or Fax 490-4208.

Report Prepared by: Catherine Sanderson, Senior Manager, Financial Services 490-1562

Report Approved by:

  
Dale MacLennan, Director, Finance 490-6308

# **Halifax Regional Municipality Administrative Order 18 Revenue Collections Policy**

# **Table of Contents**

1.0 Short Title .....	1
2.0 General Statement of Principle .....	1
1.1 Guiding Principles .....	1
3.0 Definitions .....	2
4.0 Categories of Revenue .....	2
3.1 General Revenues .....	2
3.1.1 Non-Lienable Charges .....	2
3.1.2 Collection Procedures for Non-Lienable Charges .....	2
3.2.1 Lienable Charges-General Revenues .....	3
3.2.2 Lienable Charges-Real Property Taxes .....	3
3.2.3 Collection Procedures for all Lienables .....	3
3.3 Business Occupancy Taxes .....	5
3.3.1 Collection Procedures for Business Occupancy (BO) Taxes .....	5
5.0 Other Collection Policies .....	6
6.0 Schedules .....	7

# **HALIFAX REGIONAL MUNICIPALITY**

## **ADMINISTRATIVE ORDER NUMBER 18 RESPECTING REVENUE COLLECTIONS POLICY**

BE IT RESOLVED as an Administrative Order of the Council of the Halifax Regional Municipality as follows:

### **1.0 Short Title**

1. The Administrative Order may be cited as Administrative Order Number 18, the Revenue Collections Policy Administrative Order.

### **2.0 General Statement of Principle**

The Revenue Division seeks to bill all applicable and approved sources of revenue accurately in support of Council's annual budget. Accurate billing is, therefore, the first step in the process of collecting funds. The fulfilment of the process occurs when the obligation is paid. This policy seeks to provide equitable, supportable, and legal guidelines to staff and the public which will ensure that all taxpayers are well served in the process.

### **2.1 Guiding Principles**

The following principles will guide the collection practices of the Halifax Regional Municipality:

- (a) To ensure all taxpayers are served equitably
- (b) To clearly articulate the guidelines staff will apply in the collection process and the outcomes which will ensue on default
- (c) To follow through with necessary action upon default in keeping with the policy
- (d) To direct those taxpayers in need of financial aid to all applicable sources of assistance including HRM's Grants and Deferral programs and to any provincial programs
- (e) To be respectful and consistent in all cases
- (f) Staff will ensure they comply with Protection of Privacy legislation.



## 3.0 Definitions

**3.1 Non-liable charges** -These are charges that under law cannot be affixed to a property and, therefore, cannot form an encumbrance against the value of that property. Many types of revenues are included in this category such as Solid Waste tipping fees, Bus Tickets and Passes, Payroll costs, Rentals, Encroachment fees, Police extra duty work and Transit bus warranty recoveries. These examples are not all inclusive.

**3.2 Liable charges**- These charges can be affixed to a property. Several charges billed as general revenue are liable against properties in accordance with the particular by laws which created the charges. Examples include: Unsightly Premises charges, Sewer Redevelopment/Trunk Sewer charges, Local Improvement charges, False alarm fines and Other By-law related charges. Real property taxes are also liable charges. These charges remain as encumbrances on a property until such time as they are paid and can by definition initiate a tax sale process in accordance with the Municipal Government Act.

## 4.0 Categories of Revenue

(a) This policy applies to all Business units, Agencies, Boards and Commissions of Halifax Regional Municipality over which the Municipality has jurisdiction.

(b) Different collection policies and practices are required for various revenue streams due to the differences in legislation and the nature of those revenues.

### 4.1 General Revenues

#### 4.1.1 Non-Liable Charges

(a) These amounts are billed and are due monthly. The due date for all of these types is 30 days from date of billing.

#### 4.1.2 Collection Procedures for Non-Liable Charges

(b) Staff will follow up with a phone call to those accounts where amounts have gone past the due date of Net 30. Statements will be sent monthly showing the account status. Staff will then pursue and follow up until the account overdue status reaches 90 days or until the account becomes current. After 90 days any persistently overdue accounts will be turned over to our internal collections department and more serious action will be taken to collect, including:

- 1) requiring a payment arrangement or enacting a right of offset for any amounts that HRM might owe the client;
- 2) a refusal to do further business on a billed basis, ie cash only;
- 3) advising the client of legal action we may take (standard letter format) eg small claims court action or legal action to file judgements;

- 4) file action in appropriate civil court, obtain judgment and file judgment at Registry of Deeds;
- 5) obtain and action execution order or garnishee;
- 6) issuing a warrant to distrain (hold and possibly sell) goods of the client against the debt owed;
- 7) where internal collection efforts have not been successful, the account will be turned over to a third party collection agency on contract with the HRM.

#### **4.2.1 Lienable Charges-General Revenues**

(a) Due dates on these charges are usually Net 30 days except local improvement charges which can be paid over many years depending on the nature and financial burden of the work to the resident and the particular by law which created them.

#### **4.2.2 Lienable Charges-Real Property Taxes**

(a) Residential and commercial property taxes are billed twice annually with two due dates, one on April 30<sup>th</sup> and one on September 30<sup>th</sup> (or the last working day of the month in question). Residents receive their tax bills approximately six weeks prior to the due date.

#### **4.2.3 Collection Procedures for all Lienables**

(a) Friendly Reminder Notices (attached) may be sent to all accounts with amounts in excess of one month overdue. Follow up with those notices is then undertaken and payment arrangements are put in place if requested. If no response or success is forthcoming from these steps and if the taxes on a property are still outstanding after June 30<sup>th</sup>, following the previous year's due date of September 30<sup>th</sup>, the property may be placed on the tax sale property list.

(b) A preliminary notice (Advance Notice of Tax Sale Proceedings) is sent to each assessed owner of property on the tax sale list as per Section 138 of the MGA advising that the property is liable to be sold for the arrears, with interest and expenses, and that tax sale procedures may be commenced and costs expended, which will also be liened against the property, unless the arrears are paid or a satisfactory payment arrangement is struck within 30 days of the date of the preliminary notice.

(c) After 30 days past the issuance of the preliminary notice, if the taxes have not been paid or arrangements made, staff will arrange for a title search and, if deemed necessary, undertake a survey of the property.

(d) Upon completion of the title search and survey Notice of Intention to Sell (attached) is then sent by registered mail to all registered owners and to the spouses of registered owners, with a copy to be sent to any mortgage company or any person with a lienholder interest in the property where applicable.

- (e) All properties with taxes which are in arrears for the preceding three fiscal years SHALL be put up for tax sale. It should be noted that staff will proceed to tax sale for all lienables that are in excess of 3 years overdue. This means that installments of Local Improvement charges, Unsightly charges, False alarm charges, Trunk Sewer charges or any lienable charge, as well as, real property taxes can trigger the tax sale process.
- (f) Staff will notify citizens and clients of all amounts that are outstanding in excess of nine months overdue that may place properties at risk of tax sale using the REMINDER NOTICE OF OVERDUE CHARGES (attached).
- (g) Tax sale proceedings may be deferred for a property for up to two years via a payment arrangement that will bring the property into a current status within two years. Payment Arrangement Form attached.
- (h) A municipality is not required to put a property up for tax sale (MGA Section 134 (4)) where:
- 1) the solicitor for the municipality advises there is high risk of litigation. Tax staff will forward any properties which may be creating litigation risk, upon notification thereto, or as they ascertain in the course of their research to Legal Services for review.
  - 2) the amount is below the collection limit established by council. Staff may not regularly pursue accounts in arrears where the total amount outstanding is less than \$500 as the staff time, costs for a title search (about \$300) and possible survey costs, make the effort more costly than the return. Staff will, nonetheless, regularly select some of these accounts at random to include in the tax sale process.
  - 3) the property has been put up for tax sale three times in the past with no satisfactory offer. Staff will then proceed, without further notice to the owner and encumbrances, to again advertise the property and sell it at auction for the best price. The minimum amount acceptable would be all additional expenses we have incurred to bring the property to tax sale status. Eg title search fees, survey fees, tax auction expenses such as advertising, place rental and security etc. which amount will vary from property to property.
  - 4) in that year the taxpayer qualifies for a deferral. Once a taxpayer no longer applies for or receives tax deferral, the tax sale process can immediately recommence, except where the taxpayer makes a payment arrangement for the amounts previously deferred. These deferred amounts will remain deferred in accordance with Section 6.6 of By Law T-700, Respecting Tax Deferrals. Such payment arrangement will be a reasonable amount as determined with the taxpayer and staff. The proposed payment arrangement will be in writing and the rules concerning breaks in the arrangement as outlined below will apply.
  - 5) if the taxpayer is compliant with a payment arrangement. Under normal circumstances any payment arrangements made will bring the account into current status within a two year time frame.(except as discussed above for previously deferred taxes under By Law T-700) The proposed two year payment arrangement will be in writing and will allow for a deferral of the tax sale process. No other circumstances (except as specifically directed by Council) will allow for deferral. Compliance with the payment arrangement will be strictly upheld by staff. There will be allowance for two payments to be deferred either by request or by default. On the third instance of non payment as per the arrangement, notice will be given and the tax sale process will recommence with no recourse other than full payment. This forgiveness of two payments clause is considered an insurance policy for unforeseen and unfortunate circumstances of any kind and should be used as such.

6) Once a property has been advertised in the newspaper for public auction at tax sale, in order to stop the auction, there is a requirement to pay a lump sum amount to bring the property to within two years of arrears along with a subsequent payment arrangement to clear the remaining arrears and current upcoming tax bills for the property. This would be the minimum arrangement that would prevent the property from proceeding to auction. Such payment could be received up to the close of business ie 4:30 pm on the day preceding the day of the auction. A signed payment arrangement will be subsequently required within a week of the auction date.

7) Any surplus of funds from the tax sale may be applied to reduce any non-lienable charges owed by the owner of the land to the municipality. These outstanding amounts need have no direct relationship to the property sold. The withdrawal of any surplus cannot be completed until after the redemption period (within six months after the sale date) where applicable. Properties are not redeemable if there are taxes owing that are greater than six years in arrears.

8) A tax sale deed shall be provided to the purchaser for the fee of \$100 to be paid at time of the sale and provided at any time after the sale if the property was not redeemable or after the six month waiting period if the property was redeemable.

### **4.3.0 Business Occupancy Taxes - Non-lienable charges**

#### **4.3.1 Collection Procedures for Business Occupancy (BO) Taxes**

(a) The collection process for BO accounts (as outlined below) will commence when the taxes are in excess of 30 days overdue

(b) The account owner is sent a friendly reminder letter indicating the owner has 15 days to settle.

(c) Accounts where no response is received are sent a collection letter explaining further steps that may be taken with an additional 15 days to settle

(d) Accounts without satisfactory settlement may be sent to the warrant process **Section 120-125** of the MGA

(e) If the warrant process does not effect payment or an arrangement for payment, accounts will be forwarded to our internal collection department for further action.

(f) Accounts will be granted a further 10 business days to settle after which the accounts may be sent to HRM's third party collection agency.

(g) Payments made by a person to any associated real property accounts may be transferred to relieve related outstanding business occupancy accounts. Lienholders on the associated real property accounts may be notified of the overdue business occupancy amounts. (Section 131 of the MGA)

## **5.0 Other Collection Policies**

- (a) Principal or interest for less than \$10 can be written off for accounts in arrears at staff's discretion.
- (b) Interest charges on an account may be relieved by staff when it is determined that the account has been in dispute and the process to settle the debt has been prolonged and the client is not at fault.
- (c) Interest charges on an account may be relieved by staff if it is determined that insufficient support for the billing or insufficient follow up by staff has resulted in undue interest charges.
- (d) Where staff determines that both the taxpayer and staff may have been jointly responsible for delays in billing, or in providing appropriate details to support or refute the billing or for lack of timely follow up, staff may grant partial interest relief on an account up to their applicable spending authorization limits.
- (e) No adjustment to billings can be made, except as outlined above by any staff member, unless where there was an error in the original billing and corresponding back up by appropriate managerial levels of staff involved is provided.
- (f) No account will be sent to write off unless all efforts have been exhausted in its collection and will only be so sent after recommendation of supervisor and concurrence of team leader and manager.
- (g) Only Council can approve final write off of any revenue accounts. Such write off reports will be provided not less than once per year.
- (h) After an assessment appeal is determined and any appeal from that decision is decided, any taxes that were overpaid shall be refunded to the applicant, together with interest at a rate equal to the rate actually earned by Halifax Regional Municipality on its short term investments. The interest rate shall be determined and the interest calculated monthly but shall not be compounded.

## **6.0 SCHEDULES:**

Schedules attached hereto form part of this Administration Order and are intended for guidance and information purposes.

- Schedule 1    Friendly Reminder Notice
- Schedule 2    Advance Notice of Tax Sale Proceedings
- Schedule 3    Notice of Intention to Sell
- Schedule 4    Reminder Notice of Overdue Charges
- Schedule 5    Payment Arrangement Form

I HEREBY CERTIFY THAT the foregoing Administrative Order was duly adopted by Halifax Regional Council the 6<sup>th</sup> day of December, 2005.

---

Mayor

---

Municipal Clerk

I, Jan Gibson, Municipal Clerk of the Halifax Regional Municipality, hereby certify that the above-noted Administrative Order was passed at a meeting of Halifax Regional Council held on the 6<sup>th</sup> day of December, 2005.

---

Jan Gibson, Municipal Clerk



P.O. Box 1749  
Halifax, Nova Scotia  
B3J 3A5 Canada

**Friendly Reminder Notice**

**Date:**

**Property Owner:  
Address**

**RE: Assessment Account #** \_\_\_\_\_

**Property Description** \_\_\_\_\_

Dear Customer,

Our records indicate the following property tax invoice(s) on the above noted account remain(s) past due.

<u>Date</u>	<u>Interest Included</u>	<u>Balance</u>
		<b>Total:</b>
		<b>\$</b> _____

This balance is as of \_\_ (date) \_\_\_\_\_. Interest accrues daily on overdue balances at a rate of 4% above the HRM banker's commercial Prime Rate.

You may contact 490-4000 for further details.

Please disregard this notice if a recent payment or arrangement has been made to clear the outstanding invoices.

Regards,

Halifax Regional Municipality  
Revenue Division-Property Taxation

**NOTICE OF INTENTION TO SELL**

**REGISTERED MAIL**

November 1, 2005

Jack Smith  
24 Any Street  
Halifax NS  
B3J 1A5

Dear Sir/Madam:

Re: **Assessment # 02721198**  
**Location: 24 Any St - Lot 512 Halifax - Dwelling**

In accordance with Section 140 of the Municipal Government Act, we are hereby notifying you of our Notice of Intention to Sell for arrears of taxes and other rates and charges on the above noted property.

The assessed owner, **Jack Smith** is indebted to Halifax Regional Municipality for:

Property tax arrears- 2001-2005	-	\$6,523.05
Interest	-	\$1,024.13
Estimated Tax Sale Expenses	-	\$307.75
<b>Total</b>	-	<b>\$7,854.93</b>

Further, take notice that if such rates, taxes, interest, together with the expenses that have been incurred, are not paid in full **within sixty (60) days** from the date of this notice; we will proceed to sell said property February 7, 2006 in accordance with the provisions of the Municipal Government Act of the Province of Nova Scotia for the arrears of rates and taxes together with any additional interest and expenses incidental to the sale. If you dispute the Municipality's right to sell the property for taxes, you should contact a Lawyer and so advise the Municipality in writing; however please be advised that the tax sale process will continue unless there has been a procedural irregularity.

For further details please contact the Taxation Office at 902-490-4656 or 902-490-6769.

Yours truly,

\_\_\_\_\_  
S. Dale MacLennan CA,  
Treasurer  
Halifax Regional Municipality

\*Interest Rate is subject to change.



Karen Hodder - Tax Resource

## Advance Notice of Tax Sale Proceedings

29 Nov 2005

Re : STATEMENT OF ACCOUNT  
Account No. :

Page : 1  
Due Date : 29 Nov 2005

A review of our records indicate that your account has outstanding amounts in excess of one year. Our procedures include listing properties for tax sale when accounts are outstanding for such extended periods. This letter is to allow a final opportunity to make payment in full before December 16, 2005 on all outstanding interest plus billings 2004 and prior.

Reference Number	Due Date	Reference	Balance	Interest Included
11-467330	3 Mar 03	8 May 03	1,016.59	40.46
11-904580	1 Aug 03	14 Oct 03	2,281.94	91.64
11-327170	1 Mar 04	30 Apr 04	2,290.07	91.72
11-750920	3 Aug 04	30 Sep 04	3,814.27	152.46
41-723280	30 Oct 04	4 Dec 04	107.77	7.77
41-832460	31 Jan 05	7 Mar 05	132.75	7.75
11-223540	1 Mar 05	29 Apr 05	3,051.82	121.74
11-671310	3 Aug 05	30 Sep 05	2,954.17	41.53
31-977540	7 Nov 05	28 Feb 06	60.88	.00
Total :			15,710.26	

Should your account remain outstanding after December 16, 2005 search will be ordered incurring additional legal expenses against your account. I urge you to give this matter your prompt attention.

\*Interest Rate is subject to change.

**FINANCIAL SERVICES - REVENUE- TAXATION**

Tel: (902) 490-6769 Fax: (902) 490-4364

E-mail: [hodderk@region.halifax.ns.ca](mailto:hodderk@region.halifax.ns.ca) Web Site: [www.region.halifax.ns.ca](http://www.region.halifax.ns.ca)

### PAYMENT INFORMATION

Payments may be made in person at the following Customer Service Centres from 8:30 to 4:30 Monday to Friday (except holidays):

40 Alderney Drive - 2<sup>nd</sup> Floor Alderney Gate  
Duke Street - Lower Level Scotia Square  
6960 Mumford Road - West End Mall

51 Forest Hills Parkway - 2<sup>nd</sup> Floor Cole Harbour Place  
636 Sackville Drive - Acadia School  
Hwy. 107 at E Petpeswick Rd - Musquodoboit Harbour

By Mail to:

Halifax Regional Municipality  
P O Box 1749  
Halifax NS B3J 3A5

- Please include cheque or money with one copy of this statement
- Please write your **Customer Account Number** on the back of the cheque or money order
- Please make the cheque or money order payable to the **Halifax Regional Municipality**
- Please allow sufficient time for your payment to reach our office by the due date to avoid interest charges.
  
- Use our **Drop-Off Box Locations** for Cheque and money Order's Only:
- **\*\*do not use for prompt payment application.**
  
- 2<sup>nd</sup> Floor Cole Harbour Place      2<sup>nd</sup> Floor Alderney Gate Building
- Acadia School      Scotia Square Customer Service Centre
- 6960 Mumford Rd

### PAYMENT APPLICATION - Part VI Section 131 of the MGA (Municipal Government Act)

Where a person, including a person paying on behalf of another person, pays only a portion of the taxes due, the Treasurer shall apply and credit the amount as follows:

- (A) firstly, to the payment of the taxes rated upon the person in respect of business occupancy assessment;
- (B) secondly, to the payment of any other taxes that are not a lien on any property; and
- (C) thirdly, to the payment of accumulated interest and then the taxes longest in arrears with respect to any real property designated by the person.

### TAXES INCLUDE Part VI Section 3 (bz) of the MGA

Taxes includes municipal rates, area rates, change in use tax, forest property tax, recreational property tax, capital charges, one-time charges, local improvement charges and any rates, charges or debts prescribed, by the enactment authorizing them, to be a lien on the property.

### RIGHT OF OFFSET Part VI Section 119 (3) of the MGA

A municipality may set off a sum due from a person to the municipality against a claim that person has against the municipality.

### INTEREST CHARGES

Interest will be charged on any outstanding principal balance at a rate of 4% above the HRM's bankers' commercial prime.

### RETURNED CHEQUE CHARGES

a \$20.00 fee will be charged on any returned cheque.

### INQUIRIES

Please call Karen Hodder at (902) 490-6769

Financial Services - Collection Department  
REMINDER NOTICE OF OVERDUE CHARGES

---

13 Dec 2005

Customer Account No...:  
Assessment Number.....:

Itemized below are all charges outstanding against this customer account as at the above date. These charges may include property taxes, local improvement charges, false alarm charges, other lienable charges deemed lienable by a Municipal By-law or by the Municipal Government Act as well as any charges that are not lienable. Lienable charges affix to the property and must be settled prior to any property transfer. Please review this notice and contact us to arrange payment for overdue charges. Should this account remain outstanding for over three years, the Municipal Government Act prescribes that we must proceed to tax sale of the applicable property for overdue lienable charges. Overdue Non-lienable charges are forwarded to our Legal Department for action.

Invoice #	Due Date	Reference	Description	Balance
51-885850	30 Apr 03	07811837	Business Occupancy Tax	714.10
51-295910	14 Oct 03	07811837	Business Occupancy Tax	4,626.05
51-717260	30 Apr 04	07811837	Business Occupancy Tax	3,180.70
51-149260	30 Sep 04	07811837	Business Occupancy Tax	915.44
31-949340	29 Aug 05	07811837	Collection Expenses	734.78
Total :				10,171.07

Interest is calculated on a daily basis on overdue amounts. The interest amount on this notice includes interest to the date of the notice. Any payments received against this notice will be applied in accordance with Section 131 of the Municipal Government Act. Please see reverse for payment information. If you have any questions regarding this notice, please contact our Collections Specialist, Sherry Day at 902-490-6730 or by email to daysh@halifax.ca.

## **PAYMENT INFORMATION**

Payments may be made in person at the following **Customer Service Centres** from 8:30 to 4:30 Monday to Friday ( except holidays ):

40 Alderney Drive - 2<sup>nd</sup> Floor Alderney Gate  
Duke Street - Lower Level Scotia Square  
6960 Mumford Road - West End Mall

51 Forest Hills Parkway - 2<sup>nd</sup> Floor Cole Harbour Place  
636 Sackville Drive - Acadia School  
Hwy. 107 at E Petpeswick Rd. - Musquodoboit Harbour

By **Mail** to:

Halifax Regional Municipality  
PO Box 1749  
Halifax NS B3J 3A5

- Please include cheque or money with one copy of this statement
- Please write your **Customer Account Number** on the back of the cheque or money order
- Please make the cheque or money order payable to the **Halifax Regional Municipality**
- Please allow sufficient time for your payment to reach our office by the due date to avoid interest charges.

• Use our **Drop-Off Box Locations** for Cheque and Money Order's Only:

**\*\*do not use for prompt payment application.**

- 2<sup>nd</sup> Floor Cole Harbour Place
- Acadia School
- Woodside Ferry Terminal
- 2<sup>nd</sup> Floor Alderney Gate Building
- Scotia Square Customer Service Center
- 6960 Mumford Rd

## **PAYMENT APPLICATION - Part VI Section 131 of the MGA (Municipal Government Act)**

Where a person, including a person paying on behalf of another person, pays only a portion of the taxes due, the Treasurer shall apply and credit the amount as follows:

- (a) firstly, to the payment of the taxes rated upon the person in respect of business occupancy assessment;
- (b) secondly, to the payment of any other taxes that are not a lien on any property; and
- (c) thirdly, to the payment of accumulated interest and then the taxes longest in arrears with respect to any real property designated by the person.

## **TAXES INCLUDE Part VI Section 3 (bz) of the MGA**

Taxes includes municipal rates, area rates, change in use tax, forest property tax, recreational property tax, capital charges, one-time charges, local improvement charges and any rates, charges or debts prescribed, by the enactment authorizing them, to be a lien on the property.

## **RIGHT OF OFFSET Part VI Section 119 (3) of the MGA**

A municipality may set off a sum due from a person to the municipality against a claim that person has against the municipality.

## **INTEREST CHARGES**

Interest will be charged on any outstanding principal balance at a rate of 4% above the HRM's bankers' commercial prime.

## **RETURNED CHEQUE POLICY**

A \$20.00 fee will be charged on any returned cheque.

## **INQUIRIES**

Please phone (902) 490-4000 or toll-free 1-800-835-6428.  
TTY/TDD 490-6645 for the Hearing Impaired.  
HRM Website - [www.halifax.ca](http://www.halifax.ca)



P.O. Box 1749  
Halifax, Nova Scotia  
B3J 3A5 Canada

Date: \_\_\_\_\_

**CONFIRMATION OF PAYMENT ARRANGEMENTS  
REVENUE DIVISION**

RE: Assessment Account # \_\_\_\_\_ Customer # \_\_\_\_\_

Property Location \_\_\_\_\_

**This will confirm that \_\_\_\_\_ agree(s) to pay in monthly installments of \$ \_\_\_\_\_ for \_\_\_\_\_ months to bring the above noted account into a current status.**

**I agree to an automatic pre-authorized payment plan from my bank account.**

Yes:

No:

\_\_\_\_\_  
**Print Name**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Signature**

**HALIFAX REGIONAL MUNICIPALITY  
ADMINISTRATIVE ORDER NUMBER 18  
RESPECTING TAX COLLECTION**

BE IT RESOLVED as an Administrative Order of the Council of the Halifax Regional Municipality as follows:

**SHORT TITLE**

1. The Administrative Order may be cited as Administrative Order Number 18, the Tax Collection Administrative Order.

**INTEREST ON TAX REFUNDS**

2. (1) After an assessment appeal is determined and any appeal from that decision is decided, any taxes that were overpaid shall be refunded to the applicant, together with interest at a rate equal to rate actually earned by Halifax Regional Municipality on its short term investments.

(2) The interest rate shall be determined and the interest calculated monthly but shall not be compounded.

Done and passed in Council this 11<sup>th</sup> day of May, 1999.

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Municipal Clerk

I, Vi Carmichael, Municipal Clerk of the Halifax Regional Municipality, hereby certify that the above-noted Administrative Order was passed at a meeting of Halifax Regional Council held on May 11, 1999.

\_\_\_\_\_  
Vi Carmichael, Municipal Clerk