



## **Town of Kentville Policy Statement G83 Billing of Taxes**

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### **1. PURPOSE**

The purpose of this Policy is to provide a procedure pursuant to which taxes, area rates and levies are billed and collected throughout the fiscal year. This policy aims to ensure that all tax obligations are clearly communicated and accurately billed in a timely manner. The policy also seeks to outline the roles and responsibilities of both the municipality and taxpayers in the tax payment process.

This Policy is made pursuant to the Municipal Government Act s.49 (1) and s. 111-117.

### **2. DEFINITION**

**Property:** means any assessable property liable for taxation for all purposes for which property taxes and rates are levied by the Town

**Tax:** per s.3 (bz) Municipal Government Act, 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.

In this Policy "taxes" include property taxes levied by the Town, area rates and other levies all of which are approved by Council except where otherwise provided by Bylaw or policies.

### **3. PROCEDURES**

#### **3.1. Due Dates**

Pursuant to Section 112 of the Municipal Government Act, the Treasurer will issue tax bills twice per year.

The interim bill invoiced in April shall be due and payable not later than the last business day in May of each year.

The final bill invoiced in August shall be due and payable not later than the first business day of October of each year.

#### **3.2. Amounts**

The interim bill will be calculated as 50% of current year's taxable assessment and the last tax rate set by Council. For clarity, if Council has not yet set the tax rate for the current year, the tax rate to be used is the rate for the prior year.

The final tax bill will be calculated based on the current year's taxable assessment and the current year's tax rate less any payments made to the interim bill.

Each instalment (invoice) shall be payable by the person assessed for the property for the current fiscal year.

### **3.3. Interest**

Interest, at the rate approved by Council and set out in Policy G47F, will be charged on payments made after the due dates.

### **3.4. Collection**

Provisions of the Municipal Government Act Section VI set the legislative framework within which Town staff are expected to perform tax collection.

Town staff will make reasonable efforts to collect taxes due to the Town. A reminder notice will be sent within 30 days after the due date of the interim and final tax billings. Subsequent reminder notices and statement of account will be sent monthly after the due date of the interim and final tax billings.

### **3.5. Tax Sale**

The procedures for tax sale are in accordance with MGA Section 134.

3.5.1. A property may be sold for taxes if the taxes in respect to the property are not paid in full for the taxation year immediately preceding the year in which the tax sale proceedings are commenced, but the proceedings shall not commence before June 30<sup>th</sup> of the year immediately following the taxation year.

3.5.2. A property shall be put up for tax sale if the taxes are in arrears for the preceding three fiscal years.

3.5.3. The town initiates tax sale processes at the earliest date provided in the MGA.

3.5.4. The date of notices and the date established for the tax sale are to be set by the Treasurer in accordance with the MGA (140 & 142).

3.5.5. All other tax collection activities shall be performed in accordance with the Part VI of the Municipal Government Act – Tax collection.

## **4. ASSOCIATED DOCUMENTS**

**4.1.** G47F Interest Charges on Outstanding Accounts

## **5. POLICY REVISION HISTORY**

Date Created: March 10, 2025