
MANAGEMENT REPORT

Date: June 20, 2023
To: Finance and Labour Relations Sub-committee
From: Sam Day, CPA, Manager of Revenue and Taxation
Report #: FIN23-021
Attachments: 1. Draft Amended F.1.6 Property Tax Billing and Collection Policy
2. Current F.1.6 Property Tax Billing and Collection Policy
3. Current Policy F.1.9 Vacant Tax Rebate Program for Commercial and Industrial Buildings Policy

Title: Property Tax Billing and Collection Policy

Objective: To rescind and replace Policy F.1.6 Property Tax Billing and Collection Policy. To rescind Policy F.1.9 Vacant Tax Rebate Program for Commercial and Industrial Buildings.

Background: Council adopted Policy F.1.6 Collection of Municipal Taxes on September 22, 1997. Staff recommend rescinding the current Policy and replacing it with a new updated Policy that reflects the current Municipal Act legislation and City practices and procedures.

Council also adopted Policy F.1.9 Vacant Tax Rebate Program for Commercial and Industrial Buildings on July 10, 2006. Staff recommend rescinding this Policy due to the program having been phased out in 2019.

Analysis: The purpose of the new F.1.6 Policy is to ensure a transparent and efficient process for the billing and collection of property taxes. The policy content is to minimize the City's risk to tax arrears by clearly outlining payment information for property taxes at the time they are due.

Where arrears exist, the policy outlines a standardized procedure for collection activities and arrangements with property owners in compliance with legislation. The policy provides efficient process for the City to meet the collections obligations in collaboration with property owners.

Financial Implications:

Not applicable:

There are no financial implications to be reported as a result of this report.

Alignment with Strategic Priorities:

Not applicable: The adoption the Property Tax Billing and Collection policy does not directly align with the Strategic Priorities.

Alignment with One Planet Principles:

Not applicable: The adoption the Property Tax Billing and Collection policy does not directly align with the One Planet Principles.

Staff Recommendation: THAT Policy F.1.6 Collection of Municipal Taxes be rescinded;

THAT Policy F.1.6 Property Tax Billing and Collection be adopted substantially in the form as attached to Report FIN23-021;

AND THAT Policy F.1.9 Vacant Tax Rebate Program for Commercial and Industrial Buildings be rescinded.

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