

**Town of Tisdale**  
**Tax Enforcement Procedure Policy**  
**As of January 1, 2009**

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**Purpose:**

The purpose of this policy is to establish a fair and equal method of applying the costs of tax enforcement to the properties that are in arrears in an efficient manner.

**Policy:**

Costs shall be applied to the properties that are in arrears in the following amounts at the corresponding stages of tax enforcement. The amounts shall be added to the properties at the time they are incurred. Therefore all the tax enforcement costs accumulated shall be paid in entirety before any of the arrears or current taxes are paid. Penalty will be added to these costs at the same rate as penalty is added to arrears of taxes.

For the purpose of this policy the steps referenced are those outlined in the Tax Enforcement Checklist provided by the Ministry of Municipal Affairs, as attached hereto, and cross referenced to the appropriate Section of *The Tax Enforcement Act*.

At all stages in the tax enforcement process actual costs incurred will be added to the taxes immediately. These costs include, but are not limited to, costs of advertising, postage, photocopying, title search fees, tax lien registration fees, interest registration fees and copies of title.

The costs for time shall be as follows:

<u>Step</u>	<u>Section</u>	<u>Description</u>	<u>Dollar Amount</u>
4.	4.	Tax Enforcement List	\$20/property
7.a)	10	Registration of Lien (includes the withdrawal)	\$40/property
11.	23	Six month Notice	\$20/property
12.	24	Request For Consent	\$20/property
13.c)	26.1	Thirty Day Final Notice	\$20/property
14.	26.1	Request to Registrar to Issue Title	\$20/property

This policy shall be followed for all properties that are in arrears or that fall into arrears from January 1, 2009.