

# *Rural Municipality of Heart's Hill No. 352*

Box 458      Luseland, Saskatchewan      S0L 2A0  
Phone 372-4224      E-mail [rm352@sasktel.net](mailto:rm352@sasktel.net)      Fax 372-4770

## **3.2 PUBLISHING of "UNPAID TAXES"**

### ***DEFINITION: "Unpaid Taxes"***

The amount of taxes left owing as of December 31<sup>st</sup> of the year in which the taxes were levied. The unpaid taxes become arrears as of January 1<sup>st</sup> of the following year and are subject to penalty.

### ***POLICY:***

By November 15<sup>th</sup>, the Administrator shall have prepared, in duplicate, and presented to Council for approval a list of properties with outstanding or "Unpaid Taxes" to be published.

In preparation of the list, Council by resolution, shall instruct administration to include all properties with unpaid taxes or only the properties where the "Unpaid Taxes" are greater than ½ of the annual levy of the year in which they were levied. It has been the practice of Council to authorize the list of "Unpaid Taxes" depicting arrears greater than ½ of the annual levy of the year in which they were levied.

By resolution, Council will instruct Administration to publish the list in its entirety by November 30<sup>th</sup>. Publication shall be in one edition of a local or provincial newspaper.

To insure the Municipality is compliant with timelines, the list of "Unpaid Taxes" shall be prepared at the regular October Council meeting. One copy of the "Unpaid Tax" list shall be attached to the minutes and the second sent for publication.

If a ratepayer reduces the tax arrears on a property by less than ½ of the prior year's levy before publication, that parcel shall be removed from the publication list.

### ***RATIONALE:***

Annual revenue generated through taxation is needed to meet the financial obligations of the Municipality. "Unpaid taxes" can create a financial burden to the Municipality and the landowner. Within reason, the Municipality may carry over, per parcel, a limited amount of "Unpaid Taxes" to the following year without applying the Tax Enforcement Act.

The Tax Enforcement Act helps stimulate the payment of taxes. It requires the Municipality to follow specific steps within specific timelines for tax collection.

### ***AUTHORITY:***

Resolution: 234/16

Tax Enforcement Act: 3(1), (3), (5), 10