

By-Law No. 2026-17

Being a By-law to establish and adopt a Tax Collection Policy

WHEREAS the Council of the Corporation of the Township of Dubreuilville deems it desirable to establish and adopt a Tax Collection Policy to provide guidance to Council and staff and to support decision-making with respect to tax collection procedures for all ratepayers within the municipality;

AND WHEREAS the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended, including amendments introduced by Bill 68 (*Modernizing Ontario's Municipal Act, 2017*), which came into force on May 30, 2017, provides for the orderly and prompt collection of taxes;

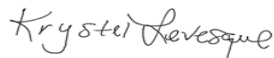
AND WHEREAS in the event of any conflict between the provisions of this Policy and the governing legislation, the provisions of the governing legislation shall prevail;

AND WHEREAS arrangements may be made with the Tax Collector for the payment of property taxes through various approved payment methods, allowing for full payment of taxes in mutually agreed-upon installments on or before December 31 of the applicable taxation year;

NOW THEREFORE the Council of the Corporation of the Township of Dubreuilville enacts as follows:

1. **THAT** the Tax Collection Policy, attached hereto as **Schedule "A"** and forming part of this By-law, is hereby adopted.
2. **THAT** this By-law shall come into force and take effect upon final passing.
3. **THAT** By-law No. 2019-10 is hereby repealed.

READ a first, second and third time and be finally passed this 22nd day of April, 2026.


Deputy-Mayor


CAO-Clerk



ADMINISTRATIVE POLICIES AND PROCEDURES

Section of Manual - T -	Effective Date April 22, 2026
Subject Tax Collection Policy	
Department Administration	Resolution No. 26- By-law No. 2026-17 Repealed Res. & No.19-063 By-Law No. 2019-10

1. Purpose

The purpose of this policy is to establish a fair, consistent, and transparent approach to the billing, collection, and enforcement of municipal property taxes, penalties, and interest in accordance with applicable legislation.

2. Scope

This policy applies to all properties on the municipal tax roll within the Township of Dubreuilville and to all staff responsible for tax billing and collection.

3. Legislative Authority

This policy is administered in accordance with:

- *Municipal Act, 2001*
- *Assessment Act*
- Applicable Ontario Regulations
- Township by-laws related to taxation and fees

4. Roles and Responsibilities

Council

- Establishes tax rates, due dates, and applicable fees
- Approves relevant by-laws and policies

Revision Date: April 9, 2026

Schedule “A”

Treasurer

- Responsible for administration of tax billing and collection
- Authorized to take all necessary actions to recover unpaid taxes in accordance with legislation

Finance Staff

- Issue tax bills and notices
- Process payments and maintain accurate records
- Provide information and support to taxpayers

5. Tax Billing

5.1 Interim Tax Billing

- Interim tax billings shall be issued **no later than February 28** of each year
- Interim tax bills shall have **two (2) installment due dates**:
 - Last business day of **March**
 - Last business day of **May**

5.2 Final Tax Billing

- Final tax billings shall be issued **no later than July 31** of each year
- Final tax bills shall have **two (2) installment due dates**:
 - Last business day of **August**
 - Last business day of **October**

5.3 Legislative Requirement

- In all cases, the *Municipal Act, 2001* requires a **minimum of twenty-one (21) days** between the issuance of a tax bill and the due date

5.4 General

- Failure to receive a tax bill does not relieve the taxpayer of the obligation to pay taxes by the due date
- Taxpayers are responsible for notifying the Township of any mailing address changes

6. Payment Methods

6.1 The Township will accept various forms of payment as approved from time to time, including:

- In-person payments
- Online banking
- Pre-authorized payment plans
- Mail

Schedule “A”

6.2 Various post-dated payment methods will be accepted for the payment of property tax accounts, subject to administrative procedures established by the Township.

6.3 The Township will only accept payments in Canadian currency.

Due to difficulties encountered with exchange rate calculations, **U.S. cheques will not be accepted** for payment of property taxes. Payments must be made in Canadian funds by cash, cheque, or other approved methods.

6.4 Payments are considered to be received on the date they are received by the Township.

7. Penalty and Interest

- Interest shall be applied at the **maximum rate allowable under the Municipal Act**
- The rate shall be **1.25% per month**
- Interest is:
 - Added on the **first day of default**, and
 - Added on the **first day of each calendar month thereafter** in which the default continues

Penalty and interest are not waived except where permitted by legislation or Council-approved policy.

8. Arrears Collection Process

The Township will apply progressive collection measures, including:

1. **Reminder Notice**
2. **Arrears Notice**
3. **Final Demand Notice**
4. **Statutory Enforcement**, including:
 - Registration of a Tax Arrears Certificate
 - Tax sale proceedings where applicable

9. Collection of Tenants’ Rent Where Landlord Has Tax Arrears

9.1 Authority

Under Section 350(1) of the *Municipal Act, 2001*, where taxes are owed in respect of land occupied by a tenant, the Treasurer / Tax Collector may provide written notice requiring the tenant to pay rent directly to the Municipality as it becomes due, up to the amount of taxes owing, including penalties, interest, and costs. The tenant shall comply with such notice.

9.2 Notice to Property Owner

Where taxes have been in arrears for a period of one (1) year and all reasonable collection efforts have been exhausted; the Township shall provide notice by registered mail to the property owner advising of its intention to initiate rent collection. The owner shall be provided twenty-one (21) days to make satisfactory payment arrangements.

Schedule “A”

9.3 Notice to Tenants

If taxes remain unpaid after the twenty-one (21) day period, tenants shall be notified by registered mail to remit rental payments directly to the Township. A copy of such notice shall be provided to the property owner.

9.4 Continuation of Rent Collection

Rent collection shall continue until all outstanding taxes, penalties, interest, and associated costs have been paid in full or until alternate arrangements acceptable to the Township have been established.

10. Collection of Property Taxes in Distress (Realty)

10.1 Definition of Tax Arrears in Distress

Property taxes shall be considered in distress in accordance with the *Municipal Act, 2001*, Part XI:

- a) For improved land: taxes that remain unpaid on January 1 of the second year following the year in which they were levied
- b) For vacant land: taxes that remain unpaid on January 1 of the second year following the year in which they were levied

10.2 Enforcement Actions

Where all reasonable collection efforts have been exhausted, the Township shall proceed with enforcement measures, including:

a) Tax Sale Registration

- i) The Treasurer / Tax Collector, or authorized agent, shall proceed with registration in accordance with the *Municipal Act, 2001*, with the objective of recovering tax arrears or obtaining possession and sale of the property
- ii) During the tax registration process, a property owner may request an extension of time. Such requests shall be submitted to Council for consideration. Any approved extension shall be authorized by by-law establishing the terms and conditions of the agreement
- iii) A separate file shall be maintained for each property under registration. Detailed records of all transactions, notices, and actions shall be documented and retained

10.3 Recovery of Costs

All costs associated with the tax sale process shall be added to the tax roll and recovered in accordance with legislation.

11. Writing Off Taxes That Are Uncollectible

11.1 Where the Treasurer / Tax Collector determines that taxes are uncollectible, the Treasurer shall recommend to Council that such taxes be written off. Council may direct that the taxes be struck from the tax roll.

Schedule “A”

11.2 In such cases, the property may be vested in the name of the Township following an unsuccessful tax sale process and may be re-advertised for sale, subject to Council direction and feasibility.

11.3 The Treasurer / Tax Collector may strike taxes from the roll:

- pursuant to Sections 442 or 443 of the *Municipal Act, 2001*
- as a result of a decision of a court of competent jurisdiction

12 Payment Arrangements

The Treasurer may approve payment arrangements where appropriate, provided:

- The taxpayer demonstrates willingness to repay arrears
- Current taxes remain up to date
- Terms of the agreement are adhered to

Failure to comply may result in cancellation of the arrangement and further collection action.

13. Returned Payments

Returned or dishonored payments:

- May be subject to an administrative fee as set by by-law
- Will result in applicable penalty and interest charges

14. Tax Sales

Where taxes remain unpaid for the legislated period:

- The Township may initiate tax sale proceedings
- All actions will comply with the *Municipal Act, 2001* and applicable regulations

15. Communication with Taxpayers

The Township will:

- Communicate clearly and respectfully
- Encourage early contact regarding financial difficulties
- Provide general information (but not legal advice)

16. Privacy and Confidentiality

All personal and financial information will be managed in accordance with applicable privacy legislation.

Schedule "A"

17. Review

This policy shall be reviewed every **three (3) years** or as required due to legislative changes.

18. Policy Statement

The Township of Dubreuilville is committed to the fair and consistent collection of property taxes through a structured process that balances fiscal responsibility with reasonable accommodation for taxpayers where appropriate.

1. All cost associated with the Taxes Sales will be added to the Roll, to be recovered by the Sale.

Writing off Taxes that are Uncollectible:

1. Where the Treasurer / Tax Collector ascertains that certain taxes are uncollectible, the Treasurer shall recommend to Council that such outstanding taxes be struck off the roll and Council may direct the Treasurer to strike such taxes off the roll. The land / property in question shall be vested to the Township's name by the unsuccessful tax sale process and re-advertised for sale per direction of Council, if feasible to do so.
2. The Treasurer / Tax Collector may strike taxes from the roll by reason of a decision under Section 442 or 443 of the Municipal Act.
3. The Treasurer / Tax Collector may strike taxes from the roll resulting from a decision of a Judge of any Court.

COUNCIL RESOLUTION



Moved By: Hélène Perth
Seconded By: Julila Hemphill

DATE: April 22, 2026
Resolution No. 26-084

Whereas that By-Law No. 2026-17, being a By-law to establish and adopt a tax collection policy, be adopted as presented.

X

Carried

Defeated

Deferred

RECORDED VOTE:

YES

NO

Councillor Hélène Perth

Councillor Krystel Lévesque

Councillor Julila Hemphill

Councillor Jr. Vallières

Mayor Beverly Nantel

Declaration of Pecuniary Interest and General Nature Thereof: