



1.0 PURPOSE

The purpose of this policy is to provide direction regarding tax collection in accordance with various sections of the Municipal Government Act.

2.0 DEFINITIONS

For the purposes of this policy, the following definitions are provided:

- a. "CAO" refers to the Chief Administrative Officer of the Municipality.
- b. "Council" refers to the Council of the Municipality.
- c. "MGA" refers to the Municipal Government Act.
- d. "Municipality" refers to the Region of Windsor and West Hants Municipality (or the name of the Regional Municipality given as per Section 11 of the Region of Windsor and West Hants Municipal Act), effective April 1, 2020.
- e. "Owner" refers to the person(s) who owns a property and to whom taxes are assessed.

3.0 APPLICATION

- a. Pursuant to Section 69A of the MGA, where a building(s) situated on a property has become permanently unlivable or unusable due to fire, storm, or otherwise and the current assessment of the property does not reflect that the building(s) has been destroyed:
 - i. The Municipality will, upon request, reduce or rebate the property taxes on the building(s) alone for the balance of the taxation year.
 - ii. The Municipality will ask the Building Official of the Municipality to confirm the complete destruction of the building(s).

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- iii. The Municipality will ask the Property Valuation Services Corporation to determine the following year's assessment value before any subsequent rebuilding or construction.
 - iv. Upon receipt of the Building Official's and Property Valuation Services Corporation's reports, the Municipality shall reduce the amount of the taxes on the building(s) by pro rating the same over the balance of the taxation year from the date of destruction.
 - v. If the owner of the property in question is found guilty of arson, either civilly or criminally, the Municipality shall not rebate any taxes. In the event that taxes have already been rebated, then that rebate shall be void from the beginning, and the taxes, with interest accrued thereon, shall become immediately due and payable, it being the overriding policy of the Municipality that a person shall not benefit from his or her own wrongdoing.
 - vi. The Treasurer/Director, Financial Services will update Council on an annual basis, the number of applications and the total amount of reduced or rebated taxes.
- b. Pursuant to Section 113(2) of the MGA, interest will be charged on overdue taxes at the rate of one and a quarter percent (1.25%) per month (fifteen percent (15%) per annum) simple interest.
 - c. Pursuant to Section 114(2) of the MGA, where an overpayment of taxes has been made, the Municipality will pay interest on the excess taxes paid at the rate of zero percent (0%) per annum from the date of overpayment.
 - d. Pursuant to Section 123(6) of the MGA, the person executing a warrant is entitled to a fee as stated in their contract for such service.
 - e. Pursuant to Section 134(4) of the MGA, the Municipality hereby delegates to the Treasurer/Director, Financial Services the power to enter into a tax arrears payment agreement with the owner.



WEST HANTS REGIONAL MUNICIPALITY
TAX COLLECTION POLICY

RCOFN-004.00

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- f. Payment from the owner will first be applied to any monies expended by the Municipality on behalf of the owner, such as legal fees and demolition costs that have been charged against the property as miscellaneous invoices and then in accordance with Section 131 of the MGA.
 - g. The Municipality will not put a property on the list of properties liable to be sold for taxes, rates, and expenses if the amount owing for the previous tax year or years (excluding the current year) is less than ten percent (10%) of the total taxes, rates, and expenses owing (including interest) for that particular property, or two hundred dollars (\$200.00).
 - h. Pursuant to Section 138 of the MGA, the time period for payment of overdue taxes to be set forth in the preliminary notice shall be 30 days.
 - i. The Municipality will permit the Treasurer/Director, Financial Services to engage a firm to perform work on a property which may include a survey of the property which has been sold or will be sold at a tax sale. In exercising this discretion, the Treasurer/Director, Financial Services shall take into consideration the work to be performed by a firm in relation to the overall benefit to the Municipality and all the circumstances of the particular case.

4.0 REPEAL

The Tax Collection Policy, COFN-002.00 dated April 26, 2016 of the former Municipality of the District of West Hants, and the Tax Billing Policy dated April 27, 1999 and the Tax Sale Policy dated March 24, 1992 of the former Town of Windsor are hereby repealed.



WEST HANTS REGIONAL MUNICIPALITY
TAX COLLECTION POLICY

RCOFN-004.00

I, Deanna Snair, Municipal Clerk of the West Hants Regional Municipality, in the Province of Nova Scotia, do hereby certify that this is a true copy of the Policy as adopted by the Council of the West Hants Regional Municipality at a meeting duly called and held on the 26th day of **September, 2023**.

Deanna Snair
Municipal Clerk

<i>Adoption</i>	
<i>Notice to Council:</i>	<i>Date: April 14, 2020</i>
<i>Approval:</i>	<i>Date: April 28, 2020</i>
<i>Description: Initial approval of the Tax Collection Policy, RCOFN-004.00.</i>	
<i>Adoption</i>	
<i>Notice to Council:</i>	<i>Date: September 12, 2023</i>
<i>Approval:</i>	<i>Date: September 26, 2023</i>
<i>Description: Remove 3(a)(i) The owner shall apply in writing to Council requesting a reduction or rebate or property taxes. Add 3(a)(vi) The Treasurer/Director, Financial Services will update Council on an annual basis, the number of applications and the total amount of reduced or rebated taxes.</i>	