

**THE CORPORATION OF THE TOWNSHIP O'CONNOR**

**POLICY FOR TAX PAYMENTS:**

**CURRENT TAXES:**

The interim tax bill is sent out in the first week of February, showing the first and second instalments of taxes due on the last working day of both February and April.

The final tax bill will be sent out in the first week of the month following the approval of the budget, generally approved in May, showing the third and fourth instalments of taxes due the end of June and August, or if the budget is approved in the later month, the last working day of the July and September.

A reminder notice will be included in the monthly newsletter and posted on the Township's website the month in which the second and fourth instalment of taxes are due.

The final tax bill will show the total amount of taxes for municipal and education purposes for the current year, the final instalment amounts, as well as outstanding balances from previous years. The calculation of interest/penalty due on outstanding taxes will also be included in this billing.

**ARREARS OF TAXES**

On the interim tax bill sent out in February, the total amount of the arrears and interest/penalty to February 28th will be shown as "Past Due" and will be included in the total amount due.

On the final tax bill sent out, the total amount of the arrears and the interest/penalty to the end of that month will be shown as "Past Due" and will be included in the total amount due.

Arrear notices will be sent out each month, except the month of January, and the months in which the tax billings are sent. The notice will include marked in red, "Past due, Please remit". If the property is in second year arrears, a letter requesting payment and informing the taxpayer of the tax sales proceedings will be included with the arrears notice.

In October of any year, if there are any arrears of taxes that are almost two years old the Clerk-Treasurer will phone the person and explain the tax procedure to them and inform them of the additional costs that will be added.

Before the taxes are placed in tax registration, they will be brought before Council so Council can decide what steps should be taken next, as per the Municipal Sales Tax Act.

- Reference
- Council Resolution #10 - January 11, 1996
  - Council Resolution #5 - February 29, 1996
  - Policy Amended March 1996  
(No date of references for original)
  - Council Resolution #5 - November 13, 2017