

**BYLAW 01-2014**

**A BYLAW TO ESTABLISH A TAX ENFORCEMENT PROCEDURE POLICY  
(Section 369(1)(f) of The Municipalities Act)**

The Council for the Rural Municipality of Torch River #488, In the Province of Saskatchewan, enacts as follows:

**Short Title:**

1. This bylaw may be referred to as the "Tax Enforcement Procedures Policy Bylaw".

**Purpose:**

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

**Costs:**

3. Costs shall be applied to the properties that are in arrears at the corresponding stages of tax enforcement. The amounts shall be added to the properties at the time they are incurred.
4. All the tax enforcement costs accumulated shall be paid in their entirety before any of the arrears or current taxes are paid.

**Penalties:**

5. Penalties shall be added to costs at the same rate as penalties are added to arrears of taxes.

**Disbursement Costs:**

6. The tax enforcement disbursements paid by the municipality that shall be added to the taxes immediately include, but are not limited to, costs for advertising, postage, photocopying, title searches, tax lien registration fees, interest registration fees, copies of title, legal costs, Provincial Mediation Board fees, and any disbursements necessarily made by the municipality, or by a person, including a solicitor, acting on behalf of the municipality, in proceeding to acquire title, exclusive of any amounts payable pursuant to section 7.

**Time Costs:**

7. Costs for time spent by persons who are employees or officers of the municipality in acting pursuant to *The Tax Enforcement Act* and who are acting in a legal or administrative capacity shall be added to the property tax arrears as follows:

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|---|----------------------|
| (a) Preparation of the Tax Enforcement List<br>(Sec 4 of <i>The Tax Enforcement Act</i> )   | \$20.00 per property |
| (b) Preparation and Registration of the Tax Lien<br>(including withdrawal of Tax Lien)<br>(Section 10 of <i>The Tax Enforcement Act</i> ) | \$40.00 per property |
| (c) Preparation and mailing of Six month Notice<br>(Section 23 of <i>The Tax Enforcement Act</i> )  | \$20.00 per property |
| (d) Request for consent<br>(Section 24 of <i>The Tax Enforcement Act</i> )  | \$20.00 per property |
| (e) Thirty Day Final Notice<br>(Section 26.1 of <i>The Tax Enforcement Act</i> )  | \$20.00 per property |
| (f) Request to Register to issue Title<br>(Section 26.1 of <i>The Tax Enforcement Act</i> )   | \$20.00 per property |

**Application:**

8. This bylaw shall be followed for all properties that are in arrears or that fall into arrears.

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Reeve

[SEAL]

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Administrator