

Policy Title	Effective Date	Updated to	Policy Number
General Property Taxation Policy	September 11, 1995	December 11, 2023	1.4.2.

Purpose: To provide guidance for property taxation.

1. Property Taxation

Annual Municipal property tax rates are established by Budget and authorized by Resolution and Bylaw.

2. Property Tax Discounts

Property tax discounts are established by Bylaw.

3. Property Tax Penalties

Property tax penalties are established by Bylaw.

4. Overpaid Taxes

Any overpaid tax account resulting in a credit balance of more than \$50.00 will be refunded by cheque. Any overpaid tax account resulting in a credit balance of \$50.00 or less, will not be refunded by cheque but held and dealt with as follows:

- a) applied to the following year's tax;
- b) refunded if requested by the property owner within 6 months of the overpayment;
or
- c) applied against other accounts owed by the owner i.e. water and sewer if requested by the property owner.

5. Adding Charges for Services

The CAO is authorized to add charges for services performed by the Town that remain unpaid at December 31st of the year in which the services were performed, in accordance with *The Municipalities Act* on:

- a) any land owned by a person in the municipality for which services were performed;
or
- b) the land on which the service was performed



Mayor



Chief Administrative Officer

