



## MUNICIPALITY OF THAMES CENTRE

**REPORT NO.** F-002-24

**TO:** Mayor and Members of Council  
**FROM:** Director of Financial Services/Treasurer  
**MEETING DATE:** March 11, 2024  
**SUBJECT:** Property Tax Billing and Collection Policy

### RECOMMENDATION:

**THAT** Report No. F-002-24 be **RECEIVED** for information;

**AND THAT** Council **APPROVE** the attached Property Tax Billing and Collection Policy and that the next available policy number be assigned.

### PURPOSE:

The purpose of this report is to provide a brief introduction to the attached Property Tax Billing and Collection Policy.

### BACKGROUND:

The Municipality of Thames Centre recognizes the importance of having a written billing and collection policy for property tax accounts. This policy incorporates the statutory requirements of the *Municipal Act, 2001*, increased customer service, acceptable business practices, and promotes consistency and fairness to its taxpayers.

### COMMENTS:

The Municipality of Thames Centre collects taxes on behalf of the Municipality, Middlesex County and the local school boards and is responsible to ensure all overdue property taxes are collected.

Thames Centre will follow a prescribed policy for the billing and collection of property taxes;

- This policy will provide an open, transparent, and consistent framework for the annual billing and ongoing collection process. Municipal staff and Council should reference this Policy when communicating with the public regarding property taxes.
- As property tax billing and collection is the primary source of revenue for the Municipality, this policy will help to:

a) Establish consistent guidelines to be followed with regard to the billing and

- collection of property taxes;
  - b) Streamline activities and set out appropriate steps required for collection of past due property taxes;
  - c) Ensure a clear and consistent written policy for the municipality; and
  - d) Ensure all activities conform to the current legislation. Real property tax is levied on the assessment for real property within the Municipality of Thames Centre in accordance with Section 307(1) of the *Municipal Act, 2001*.
- This policy shall be reviewed at least every five years, or more frequently as legislation changes.
  - The Chief Administrative Officer, in consultation with the Director of Financial Services/Treasurer, has the authority to exercise discretion in the application of these policies where unusual circumstances may be apparent. The guiding principles for this discretion shall be ensuring legislative requirements are met, ensuring fairness to all taxpayers, and that the overall best interests of the Municipality are met.

### FINANCIAL IMPLICATIONS:

Implementing this Policy will help maintain consistent billing and collection practices for the primary source of Municipal revenue, property taxes.

Collection costs incurred by the Municipality to obtain information for collection purposes and/or collect tax arrears will be recovered through the cancellation price on applicable properties.

### STRATEGIC PLAN LINK

**Pillar:** *Sustainability*

**Goal:** *Ensure that the Municipality maintains fiscal prudence, along with affordable and sustainable taxation levels*

### ATTACHMENTS:

Property Tax Billing and Collection Policy

Prepared by: D. Gallinger, Deputy Treasurer/Tax Collector and  
E. Schinbein, Director of Financial Services/Treasurer

Reviewed by: D. Barrick, Chief Administrative Officer