

**COUNCIL POLICIES AND PROCEDURES**

**SECTION - E**

**COLLECTION POLICIES**

**SUBJECT:** Tax Arrears Number E-6

**APPROVAL DATE:** July 14, 1999

**PREAMBLE:** It shall be the policy of Council, to authorize tax sale procedures for the collection of overdue accounts, in accordance with procedures outlined in the Assessment Act.

**TERMS:** ALL properties having outstanding taxes payable for TWO (2) YEARS or more shall be liable for tax sale.

Properties liable for Tax Sale shall be dealt with in accordance with the applicable section of the Municipal Government Act.