



<b>Report Presented To:</b>	Township of Southgate Council Meeting
<b>Meeting Date:</b>	2025-03-19
<b>Report Number</b>	FIN2025-010
<b>Title:</b>	Tax Collection Policy Update
<b>Open/Closed Session:</b>	Open Session
<b>Prepared By:</b>	Kayla Best Acting Treasurer
<b>Approved By:</b>	Kayla Best Acting Treasurer
<b>Approved By:</b>	Jim Ellis Interim Chief Administrative Officer

**Executive Summary:**

This policy provides procedures, guidance and basis of decision making for the fair and equitable billing and collection of realty tax, tax penalty and interest and the amounts added to the tax roll. This policy establishes the responsibilities, internal controls, authorizations, and procedures ensuring the timely, accurate and efficient preparation and collection of property taxes.

**Recommendation:**

**Be it resolved that** Staff Report FIN2025-010 be received for information; and  
**That** Council consider approval of Policy #4 Tax Collection Policy by Municipal By-Law 2025-032.

**Background:**

The Township of Southgate has a responsibility to administer property taxes. The [Tax Collection Policy #4](#) was approved by Council on November 2, 2011. This policy covers all aspects of billing and collection of property taxes and overdue property taxes, up to and including the initiation of Municipal Tax Sale proceedings. All procedures related to a Municipal Tax Sale are carried out in accordance with the authority from Section 286 of the Municipal Act, 2001 which states that the Treasurer is responsible for invoicing, collection and reconciliation of all amounts payable to the Municipality

**Analysis**

Staff have reviewed the Tax Collection Policy and made updates to provide greater detail and clarity on current procedures as well as to align with current legislation.

**Internal Policy and Legislated Requirements:**

- a. The Assessment Act
- b. The Municipal Act
- c. The Municipal Tax Sales Act

**Financial and Resource Implications:**

There are no direct financial implications as a result of this report.

**Strategic Priorities:**

Priority: Operational Excellence

Goal: Goal 11: Provide Excellent Customer Service to Southgate Ratepayers and Community Members

Action Item: 11 c). Continue to Collaborate Across Township Departments to Streamline By-laws, Policies, and Programs to Ensure Services are in Line with Legislative Requirements and Industry Standards

**Attachments:**

List Attachments:

None.