



RURAL MUNICIPALITY OF ST. ANDREWS POLICY AND PROCEDURES MANUAL

POLICY NAME: Tax Balance Reallocation Policy	POLICY NUMBER: GGS-12
POLICY MANUAL SECTION: General Government	RESOLUTION NUMBER: 2021-409
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TAX BALANCE REALLOCATION POLICY

PURPOSE

To provide clear direction as to when balances will be adjusted to eliminate the chance of tax sale.

RATIONALE

Each year at December 31st all properties with any outstanding balances get rolled over and penalty is added to the principal. Any current year taxes move down to arrears and arrears move down to delinquent.

Tax accounts with outstanding balances in the delinquent field prompt Tax Sale eligibility.

Following the issuance of Courtesy Letters, prior to passing the resolution designating the tax sale year and sending list of eligible properties to Taxservice, any tax accounts with an outstanding balance of \$50.00 or less in delinquent will have the balance reallocated to Arrears.

This process will eliminate any properties going into tax sale position with a balance of \$50.00 or less.