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# Outstanding Utility Account Transfer to Tax Roll

Date Approved by Council: January 14, 2016

Resolution: 06.01.15

Review Date: January (Annually)

Related Bylaw: 499-15 Utility Bylaw

Amendments: 2017-01-23-13; 2020-05-14-112

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## **Policy Statement**

This policy has been adopted to provide guidelines for the transfer of outstanding utility accounts to the property tax roll.

## **General Guidelines**

All utility charges that are over sixty (60) days past due will be added to the tax roll for the property. Yearly mortgagee accounts will be transferred prior to tax assessment notices being sent.

The utility charge will only be transferred to the tax roll on the parcel of land associated with the utility charge so that the service address for the utility charge and the service address for the tax roll are the same.

Written notice will be provided to each utility account owner prior to the transfer of any overdue utility amount to the tax roll for the property.

Accounts receiving monthly utility billing will have the above notice inserted into the utility bill provided as of the first (1<sup>st</sup>) of the month and the notice will include the following information:

- Utility Account Number,
- Indication that the account is overdue and the overdue amount,
- Notice that the overdue amount will be transferred to the property tax roll as of the last day of the month for which the notice is being sent if payment of the overdue amount is not made in full by the final day of the month for which the notice is being sent,
- Property tax roll number to which the overdue amount will be transferred.

Accounts receiving annual billing will have written notice mailed as of April 1 of each year and the notice will include the following information:

- Utility Account Number,
- Indication that the account is overdue and the overdue amount,
- Notice that the overdue amount will be transferred to the property tax roll as of May 31<sup>st</sup> of that year if payment of the overdue amount is not made in full by May 31<sup>st</sup> of that year,
- Property tax roll number to which the overdue amount will be transferred.

Accounts receiving monthly utility billing will have overdue amounts transferred to the property tax roll after monthly utility penalties have been applied and after tax penalties have been applied to the tax roll in order to avoid penalties being applied to the transferred amount twice in one month.