

APPENDIX "B"

26(1) Tax Certificates – Uncertified Cheques

That a policy be established instructing the City Treasurer to prevent the issuance of a Tax Certificate where a payment involves an uncertified cheque which may not have been deposited and charged to the proper bank account.

ADOPTED JANUARY 2, 1962 [26(1) AUG 1999]

26(2) Tax Collection Policy

That the following tax collection policy be established:

- (a) an objective be established whereby the percentage of the level of tax arrears at the end of any given year does not exceed 2%;
- (b) the relevant Civic Departments be authorized to exercise to the fullest, the powers vested in the Municipality under the provisions of the *Municipal Act*, R.S.O. 1990, Chapter M.45, with respect to the collection of tax arrears;
- (c) the relevant Civic Departments be authorized to employ the provisions of the *Assessment Act*, R.S.O. 1990, Chapter A.31, with respect to the writing off of taxes in instances where cases of illness or extreme poverty are revealed during the execution of the tax collection policy;
- (d) in order to achieve the objective as set out in section (a) above, the tax collection implementation program as outlined in the report from the City Treasurer, be adopted;
- (e) in cases where taxes are in arrears for more than 3 years, action be taken under the Tax Registration Procedures as set down in the *Municipal Affairs Act*, R.S.O. 1990, Chapter M.46; and that the necessary by-law be introduced to adopt these procedures for the City of London and forwarded to the Ministry of Municipal Affairs for approval. The present practice of the City is to operate under the Tax Sale Procedure which includes a 13 week advertisement in the local newspaper prior to the tax sale.

ADOPTED MARCH 6, 1972 [26(2) AUG 1999]