



## **Policy 13**

### **TAX BILLING**

#### **POLICY PURPOSE**

- 13.1 It shall be the policy of the Municipality of the District of Shelburne to provide an opportunity for property owners to pay their annual taxes by installments in 2017-2018, and thereafter through an annual bill.

#### **POLICY DETAILS**

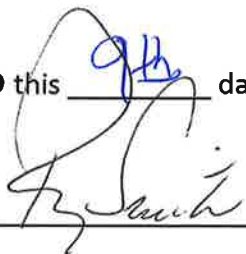
- 13.2 For the fiscal year 2017-2018, property owners shall pay an amount equal to sixty percent (60%) of their annual tax bill, which shall be computed as their 2017 taxable assessment multiplied by 60% of their 2017-2018 tax rates established by Council, prior to the 31st day of May, 2017.
- 13.3 In 2017-2018, the final forty percent (40%) of the annual tax bill, plus one hundred percent (100%) of the area rates and sewer fees, shall be due and payable prior to October 31, 2017.
- 13.4 Beginning in the fiscal year 2018-2019, the Municipality shall bill the total annual tax bill, including area rates and sewer fees, prior to May 31st of each year with a due date of June 30th of each year.
- 13.5 Property owners may pay their annual property taxes at any time during the year, including partial payments and advance payments that generate a credit to be applied towards future bills.

#### **REPEAL**

- 13.6 Installment Billing Policy adopted by Council of the Municipality of the District of Shelburne on the 27th day of October, 2014, is hereby repealed.

**THIS IS TO CERTIFY** that the Council of the Municipality of the District of Shelburne duly passed the policy respecting Tax Billing on the 27<sup>th</sup> day of February, 2017.

SIGNED this 9<sup>th</sup> day of March, 2017



WARDEN



CHIEF ADMINISTRATIVE OFFICER

Approved by Council: February 27, 2017

Effective Date: April 1, 2017