

# CITY OF WELLAND

## POLICY

<b>Policy Title:</b> Tax Accounts - Collection of Business Taxes	
<b>Date of Approval:</b> March 3, 1992	<b>Policy Number:</b> FIN-001-0003
<b>Lead Role:</b> City Treasurer	<b>Support Role:</b>
<b>Cross Reference:</b>	<b>Next Review Date:</b>
<b>Council File Number:</b> 92-4	<b>Revision Date:</b>

### Policy Statement:

The City Treasurer is charged with the diligent collection of taxes due to the City using whatever means available under the guiding legislation.

1. Two (2) billings per year, with two (2) installment due dates per billing, listing payment due dates identical to those used for property taxes.
2. Thirty (30) days after the first installment due date, issue a notice of outstanding taxes stating payment is required within twenty-one (21) days.
3. Twenty-one (21) days after the issuance of the past due notice, and after a personal contact attempt, employ Bailiff to effect collection.
4. Thirty (30) days after the second installment due date, issue:
  - a) a notice of outstanding taxes stating payment is required within twenty-one (21) days; and
  - b) a statement of accounts.
5. Twenty-one (21) days after the issuance of the past due notice, and after a person contact attempt, employ Bailiff to effect collection.
6. Thirty (30) days after the third installment due date, issue a notice of outstanding taxes stating payment is required within twenty-one (21) days.
7. Twenty-one (21) days after the issuance of the past due notice, and after a personal contact attempt, employ Bailiff to effect collection.
8. Thirty (30) days after the fourth installment due date, issue:
  - a) a notice of outstanding taxes stating payment is required within twenty-one (21) days; and
  - b) a statement of account.
9. Twenty-one (21) days after the issuance of past due notice, and after a personal contact attempt, employ Bailiff to effect collection.