



Tax Collection Procedure

Effective Date:

1999-05-03

Revision Date(s):

1999-11-02, 2006-08-08, 2007-03-05, 2022-04-04

Approved by Council:

2022-04-04

1.0 DEFINITIONS

1.1. **Town** is the Town of Middleton.

2.0 REFERENCES

2.1 Nova Scotia Municipal Government Act- Part VI

2.2 See also Town of Middleton Policy A.1.18-Tax Sale Procedures

3.0 PURPOSE

To ensure a uniform practice for tax collection.

4.0 SCOPE

This policy is applicable to all taxpayers within the Town of Middleton.

5.0 POLICY

5.1 Interim tax bills shall be sent during the month of April.

5.2 Interim bills shall be calculated using one-half of the approved current fiscal year's mill rate for the class of property applied to the current year's assessment amount for each property. If the current fiscal year's mill rate has not yet been approved at the time the interim bills are processed, the interim bills shall be calculated using one half of the previous year's mill rate for the class of property applied to the current year's assessment amount for each property.

5.3 Interim bills shall be due and payable on the last business day of May and shall accrue interest from the day after the due date at the most current rate as established by Council.

5.4 Monthly notices shall be sent on accounts having balances outstanding of more than \$10.00, starting 30 days after tax payment due date. Balances of less than \$10.00 shall have notice sent in January.

5.5 Taxes shall be due and payable as billed, notwithstanding outstanding appeals.

Town of Middleton Policies
Code A – General Administration 1.17



5.6 Where successful appeals result in tax reduction and taxes have been paid, account credits shall be applied to the property's tax account and include principal plus interest at the Town's current investment rate for the period the overpayment is held.

I, **Jennifer Boyd, Town Clerk of the Town of Middleton**, do hereby certify that the Policy, of which the foregoing is a true copy, was duly passed at a duly called meeting of the Town Council of the Town of Middleton held on the 4th day of April 2022.



Jennifer Boyd
Town Clerk

Policy Adoption	
Date of 7-day notification to Council	March 28, 2022
Date of Approval	April 4, 2022