Town of Centreville-Wareham-Trinity

Tax Collection Policy

1. TITLE

This document will be known and cited as the *Tax Collections Policy.*

2. POLICY STATEMENT

This Policy applies to the collection of all taxes on residential, multi-residential, commercial and business accounts.

3. APPLICATION

4.1 This policy applies to all members of the public, residents & employees of the Town of Centreville-Wareham-Trinity, without limitation, Council, full-time, part-time, contract, seasonal, permanent, students & volunteers.

4. POLICY PROCEDURE

4.1 Tax Collection Current Year

The Town of Centreville-Wareham-Trinity will post the annual tax levy by January 31 of the current fiscal year.

4.1.1 Payment of Taxes

(a) Tax invoices will be sent out no later than January 31 of every fiscal year. Property owner is responsible to ensure the Town has their current mailing address on file.

(b) It is the responsibility of the property owner(s) to understand their tax obligations regardless of any error in the issuance of notification from the Town.

(c) Taxes imposed by Council are due to be paid by June 30 of the fiscal year, unless a payment plan is in place or changed by a resolution of council.

(d) A reminder of outstanding taxes shall be issued on a quarterly basis, stating the outstanding balance and requesting immediate payment or payment plan to be put in place.

(e) A final warning of outstanding taxes shall be issued in December advising if full payment is not received immediately or a payment plan set up immediately the account will be subject to collection actions.

(f) Payment Plans are available via pre-authorized debit or pre-authorized credit card.

4.1.2 Payment Methods

Tax Payments can be made by any of the following means:

(a) In-Person at the Town Office
(b) Electronically via online banking
(c) Over the phone
(d) Email money transfer
(e) By pre-authorized payment
(f) Paid by mortgage provider(property owner must arrange with their bank)

4.1.3 Payment Plans

(a) Pre-authorized debit applications must be completed by the resident and banking info must be provided. Pre-Authorized debit plans start February 1 of the fiscal year.

(b) Pre-authorized credit card plans can be set up over the phone and a date will be set for payment to be taken each month.

(c) Payment Plans for prior years taxes will be considered on a case-by-case basis.

(d) Should a payment be rejected and/or returned as insufficient funds, the property owner(s) will be subject to a $45 admin fee. The property owner(s) will be contacted to be notified of the insufficient funds and the admin fee.

4.1.4 Authority of the Town Clerk/Manager

(a) The Town Clerk/Manager is authorized to set up payment plans for taxpayers in accordance with the provisions of this policy.

(b) The Town Clerk/Manager may, at their discretion, impose any procedures outlined in this policy to ensure the effective and efficient collection of taxes.

(c) In cases where special circumstances justify an alternative approach to tax collection, the Town Clerk/Manager may modify or waive certain procedural requirements of this policy, ensuring such decisions are documented and in accordance with the principles of fairness and transparency.

(d) In extraordinary circumstances that require actions outside the standard policy procedures, a resolution of council must be obtained to authorize such measures, ensuring governance and oversight are maintained.

4.2 COLLECTION ACTIONS

4.2.1 Accounts over one year

Accounts that have a balance forward in January for the prior year's taxes that do not have a payment plan in place, will be issued a final warning that they have 30 days to pay in full or set up a payment plan or upon commencement of the 30 days collection measures, recovery, legal action or an arrear sale may follow.

4.2.2 Legal Action

Where the property owner(s) have not made payment arrangements or payment arrangements have not been satisfactorily maintained, the Town may initiate legal actions as follows;

(a) Rental Seizure - If there is a tenant in the property, rental seizure may commence as per section 159 of the Towns and Local Service District Act. A rental Seizure letter will be sent to the property owner(s) notifying that if no contact is made within (10) business days to make payment arrangements, rental seizure process will begin immediately. The rental seizure will remain in effect until the outstanding balance is paid in full.

(b) Water Disconnection – property owner(s) with and or sewer service will be advised that services will be shut off in accordance to Section 160 of the Towns and Local service District Act. A water/sewer disconnection will be delivered or mailed to the property owner(s) notifying them that if no contact is made within (30) days to make payment arrangements, service will be disconnected. The disconnection will be determined by the availability of public works.

(c) Private Collection Agency – At the Town's discretion, any account in arrears can be sent to a private agency for collections.

(d) Small Claims Court – Accounts in collections with a balance of $5000 or less, can be sent to small claims court for recovery, as per Section 161 of the Towns and Local Service District Act.

(e) Supreme Court- Accounts in collections with a balance of $5001 or more, can be sent to Supreme court for recovery, as per Section 161 of the Towns and Local Service District Act.

(f) Tax Sale – in extenuating circumstance where the above actions are not effective, the account may be referred to the Town's Legal advisor or the Town Clerk/Manager may commence a tax sale procedure of the property, in accordance with Division 9, Section 150 -158 of the Towns and Local Service District Act. This course of action will be decided on a case-by-case basis.

4.3 TAX REDUCTIONS

(a) Early Payment Discounting – A 3% discount will be applied to residents' property & water fees if paid in full by March 31 of fiscal year. This will be determined each year by council upon budget approval.

4.4 TAX ADJUSTMENT AUTHORITY

(a) Adjustments as a result & in accordance with the Tax Rate Schedule for the fiscal year, can only be approved by the Town Clerk/Manager.

5. Effective Date

This policy shall take effect immediately upon its passage and approval by the Centreville-Wareham-Trinity Town Council.

This policy was adopted by resolution of Council at a meeting held on the 17 day of March, 2026.

Ivan Pickett, Mayor

Angie Firmage

Angie Firmage, Town Clerk/Manager