

## Supplementary Budget – Briefing Note

## 2020 Budget

## ARREARS NOTICE / USER FEE

**Briefing Note required for:**

-items &gt;\$50,000

-changes in FTE

Dept	Division	Business Unit	Item	Base Supp	Amount	FTE Impact
FBIS	Financial Services	Collections-Tax	Arrears Notice / User Fee	B	\$69,000	

**Background:**

-Briefly provide why this is a request  
(eg. Based on 3 year history)

In November 2017, Council approved a change to our policy in that properties that are on payment plans no longer receive arrears notices and the associated \$10 fee ten times per year. With approximately 125 properties on payment plans this results in a \$12,500 reduction in revenue.

In May of 2018, Council approved to change our policy to commence tax sale proceedings when a property has taxes owing in the second year following that in which the taxes became owing, rather than the third year. As a result of this change effective January 1, 2019, arrears notice fees are no longer charged to property owners who have two years of arrears because tax sale fees are being charged to those properties in accordance with By-Law 72-2011.

**Comment:**

- provide any further details if required, impact to user fees, etc  
(eg. Gross expenses, any revenues, subsidies, etc.)