

TAXATION

SNAPSHOT MEDIANS FOR 2015



\$13.40
cost to maintain
a tax account

fig. TXRS310 (EFFICIENCY)

38% of taxes
are paid through
pre-authorized
payments

fig. TXRS405 (CUSTOMER SERVICE)



2.6% of taxes
are in arrears

fig. TXRS135 (COMMUNITY IMPACT)



KEEP IN MIND:

Influencing Factors

Influencing factors can create variances in comparison data from year-to-year and from municipality-to-municipality.



Economic Conditions

High growth municipalities may require additional billing processes



Local Economy & Government Policy

Local conditions may influence measures related to receivables and/or collections; continual upgrades of software to maintain compliance; differing levels of service



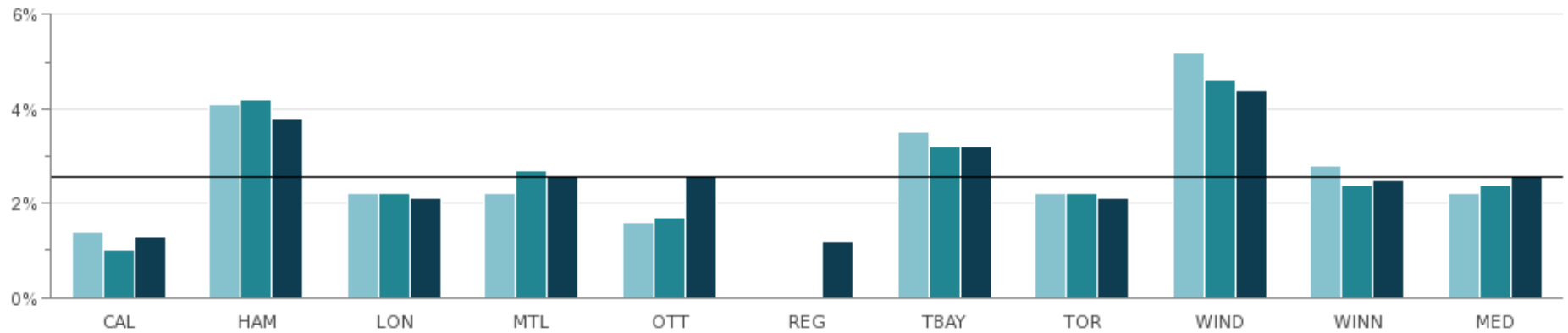
Policy & Practices

Differences in how municipalities define administration of accounts and payments

For a full description of influencing factors, please go to: www.mbncanada.ca

Fig. 32.1 Current Year's Tax Arrears as a Percent of Current Year Levy

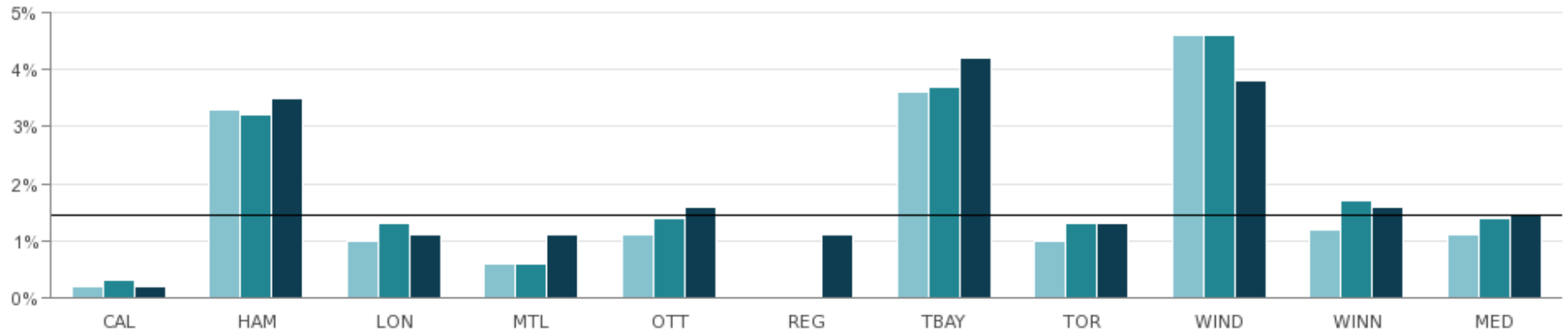
The strength of a local economy may impact tax arrears, collections and penalty and interest charges.



2013	1.4%	4.1%	2.2%	2.2%	1.6%	N/A	3.5%	2.2%	5.2%	2.8%	2.2%
2014	1.0%	4.2%	2.2%	2.7%	1.7%	N/A	3.2%	2.2%	4.6%	2.4%	2.4%
2015	1.3%	3.8%	2.1%	2.6%	2.6%	1.2%	3.2%	2.1%	4.4%	2.5%	2.6%

Source: TXRS135 (Community Impact)

Fig. 32.2 Percent of Prior Year's Tax Arrears NOT Collected in the Current Year as a Percent of the Current Year Levy

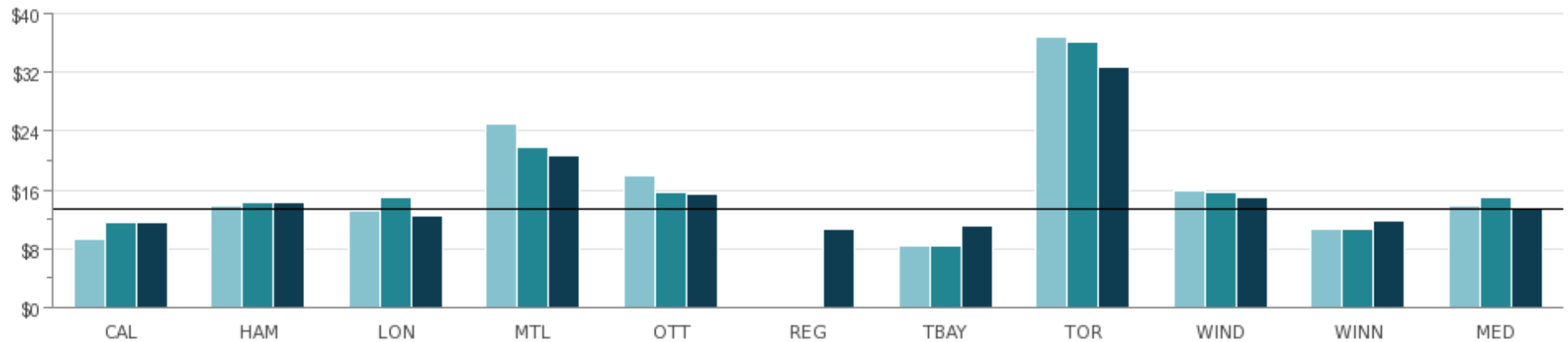


2013	0.2%	3.3%	1.0%	0.6%	1.1%	N/A	3.6%	1.0%	4.6%	1.2%	1.1%
2014	0.3%	3.2%	1.3%	0.6%	1.4%	N/A	3.7%	1.3%	4.6%	1.7%	1.4%
2015	0.2%	3.5%	1.1%	1.1%	1.6%	1.1%	4.2%	1.3%	3.8%	1.6%	1.5%

Source: TXRS140 (Community Impact)

Fig. 32.3 Operating Cost to Maintain Property Tax Accounts per Property Tax Account Serviced

Costs related to the preparation and mailing of all billings, including interim, final and supplementary bills, payment processing and collection, are included in this calculation. Results may be impacted by the extent to which processes are automated.

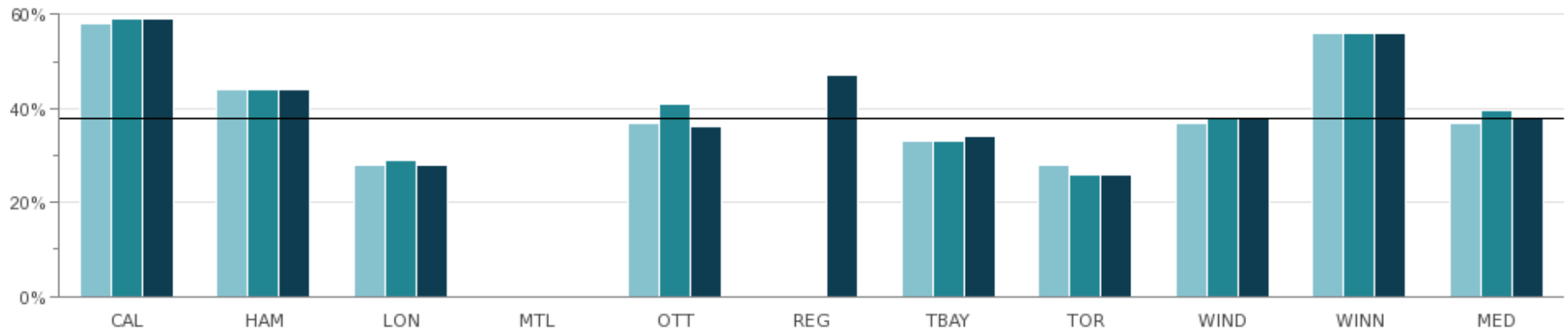


2013	\$9.37	\$13.74	\$13.06	\$25.09	\$17.87	N/A	\$8.30	\$36.94	\$15.78	\$10.72	\$13.74
2014	\$11.59	\$14.20	\$14.98	\$21.93	\$15.63	N/A	\$8.27	\$36.11	\$15.62	\$10.57	\$14.98
2015	\$11.66	\$14.26	\$12.54	\$20.58	\$15.42	\$10.63	\$11.07	\$32.79	\$14.89	\$11.77	\$13.40

Source: TXRS310 (Efficiency)

Fig. 32.4 Percent of Accounts (All Classes) Enrolled in a Pre-Authorized Payment Plan

The number of installments/due dates may impact the enrollment in pre-authorized payment plans.



2013	58%	44%	28%	N/A	37%	N/A	33%	28%	37%	56%	37%
2014	59%	44%	29%	N/A	41%	N/A	33%	26%	38%	56%	40%
2015	59%	44%	28%	N/A	36%	47%	34%	26%	38%	56%	38%

Source: TXRS405 (Customer Service)

Comment: The City of Montreal does not offer a pre-authorized payment plan to its residents; therefore they do not report for this measure.

