

TAXATION

SNAPSHOT MEDIANS FOR 2016



\$13.20
cost to maintain
a tax account

TXRS310 (EFFICIENCY)

44% of taxes
are paid through
pre-authorized
payments

TXRS405 (CUSTOMER SERVICE)



**2.2% of current
year taxes
are in arrears**

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



Government Policy

Ministry required standardized billing and capping methodologies require frequent software upgrades to maintain legislation compliance



Local Economy

Local conditions may influence measures related to receivables and collections



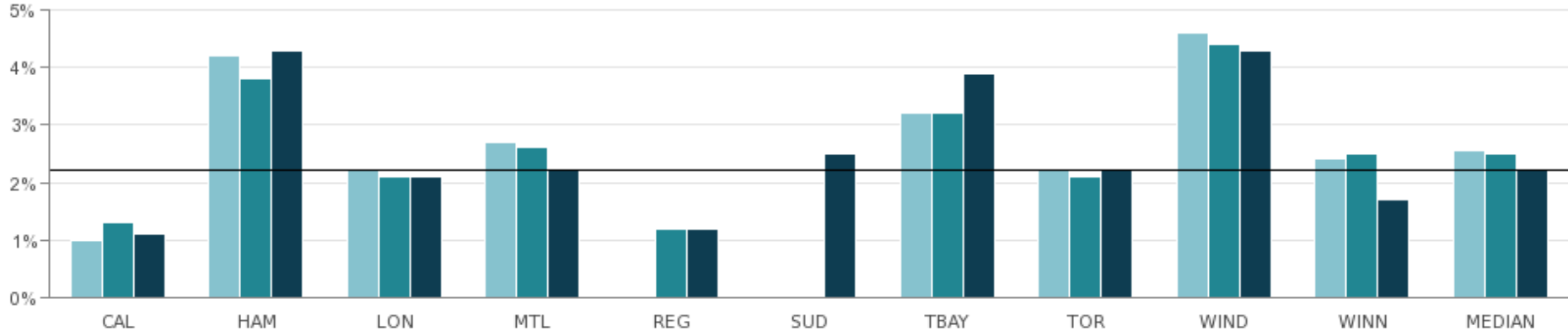
Policy & Practices

Differences in how each municipality defines and administers payment options

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

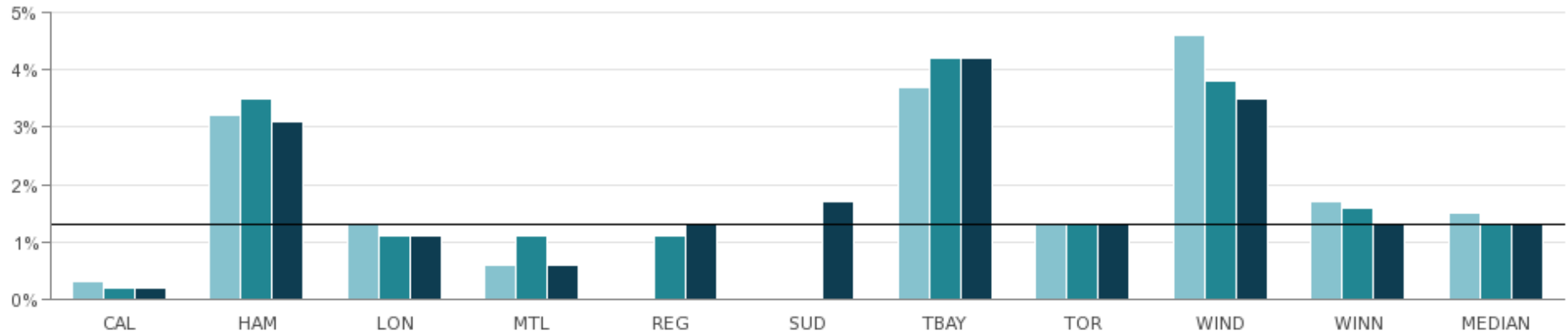
The strength of a local economy may also impact tax arrears, collections and penalty and interest charges.



2014	1.0%	4.2%	2.2%	2.7%	N/A	N/A	3.2%	2.2%	4.6%	2.4%	2.6%
2015	1.3%	3.8%	2.1%	2.6%	1.2%	N/A	3.2%	2.1%	4.4%	2.5%	2.5%
2016	1.1%	4.3%	2.1%	2.2%	1.2%	2.5%	3.9%	2.2%	4.3%	1.7%	2.2%

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

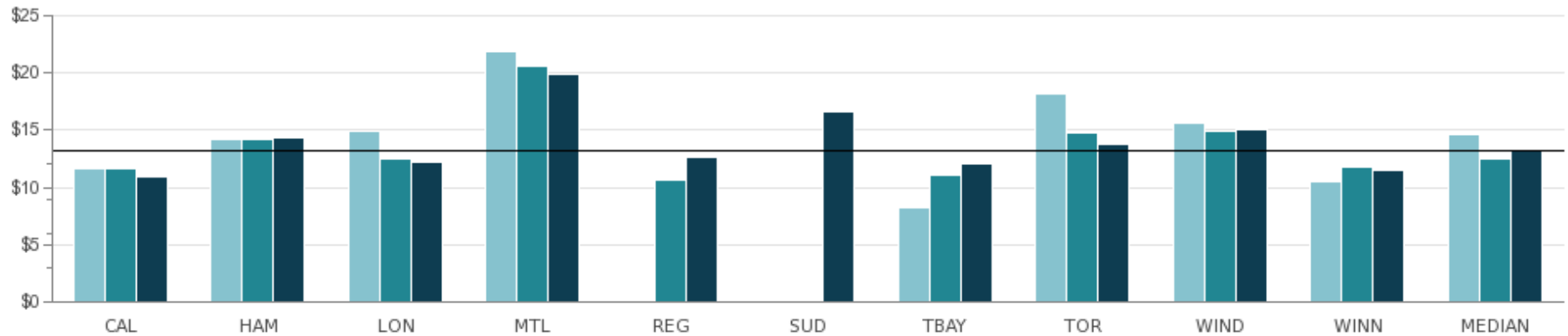


2014	0.3%	3.2%	1.3%	0.6%	N/A	N/A	3.7%	1.3%	4.6%	1.7%	1.5%
2015	0.2%	3.5%	1.1%	1.1%	1.1%	N/A	4.2%	1.3%	3.8%	1.6%	1.3%
2016	0.2%	3.1%	1.1%	0.6%	1.3%	1.7%	4.2%	1.3%	3.5%	1.3%	1.3%

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.

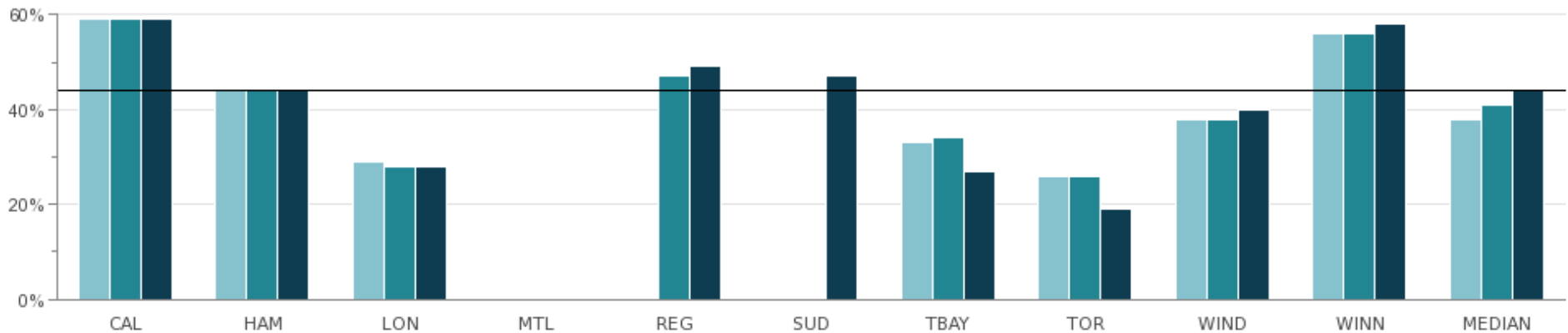


2014	\$11.59	\$14.20	\$14.98	\$21.93	N/A	N/A	\$8.27	\$18.24	\$15.62	\$10.57	\$14.59
2015	\$11.66	\$14.26	\$12.54	\$20.58	\$10.63	N/A	\$11.07	\$14.77	\$14.89	\$11.77	\$12.54
2016	\$10.98	\$14.33	\$12.16	\$19.89	\$12.61	\$16.59	\$12.13	\$13.78	\$15.12	\$11.55	\$13.20

Source: TXRS310 (Efficiency)

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

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



2014	59%	44%	29%	N/A	N/A	N/A	33%	26%	38%	56%	38%
2015	59%	44%	28%	N/A	47%	N/A	34%	26%	38%	56%	41%
2016	59%	44%	28%	N/A	49%	47%	27%	19%	40%	58%	44%

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 on this measure.

