

TAXATION



VALUE PROPOSITION

I expect my tax bill to be accurate, easy to understand, and that I am treated fairly and provided with convenient payment options.

I expect all tax services will be delivered in a cost-effective manner while meeting legislative and financial requirements for the municipality.

KEEP IN MIND:

Influencing Factors

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



Economic Conditions

Local economic conditions and the strength of a local economy may influence, tax arrears, collections, penalties, and interest charges, along with the costs associated with the administration, billing and collection of these amounts



Government Policy

Ministry required standardized billing and changes in capping methodology requires municipalities to continually upgrade software systems to maintain compliance with legislation. In addition, different levels of services between provinces and jurisdictions may impact results as each municipality administers and provides varying programs. (i.e. vacancy rebate program)



Policy & Practices

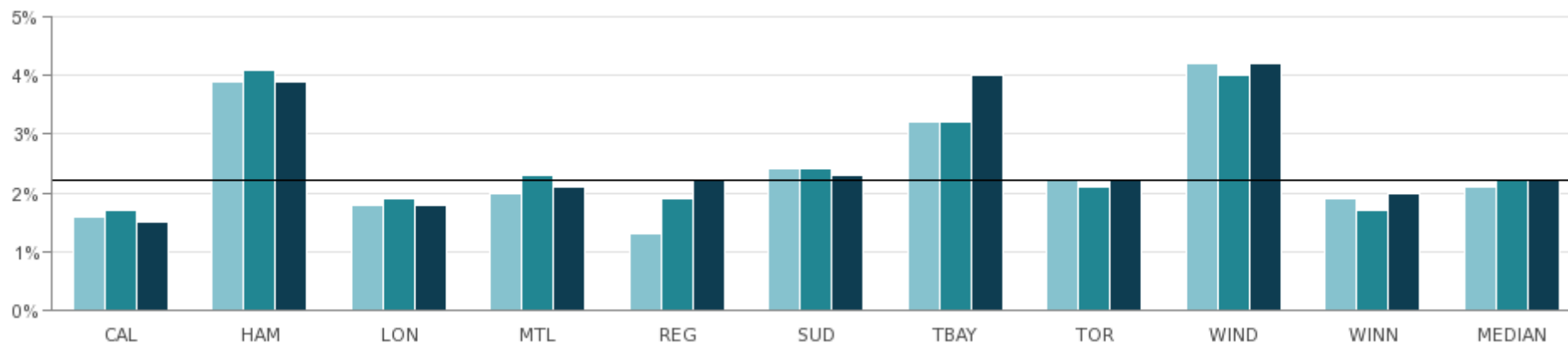
Differences in how each municipality defines and administers payment options

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

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

This measure shows the proportion of the current year levy not collected as of the year end. Tax arrears can include more than just taxes as some municipalities may add additional items such as water arrears, property standards charges and eligible Provincial Offences fines to the tax bill. Additionally, the timing of supplemental and omit bills, which are typically issued in the second half of the year, can also increase the level of arrears.



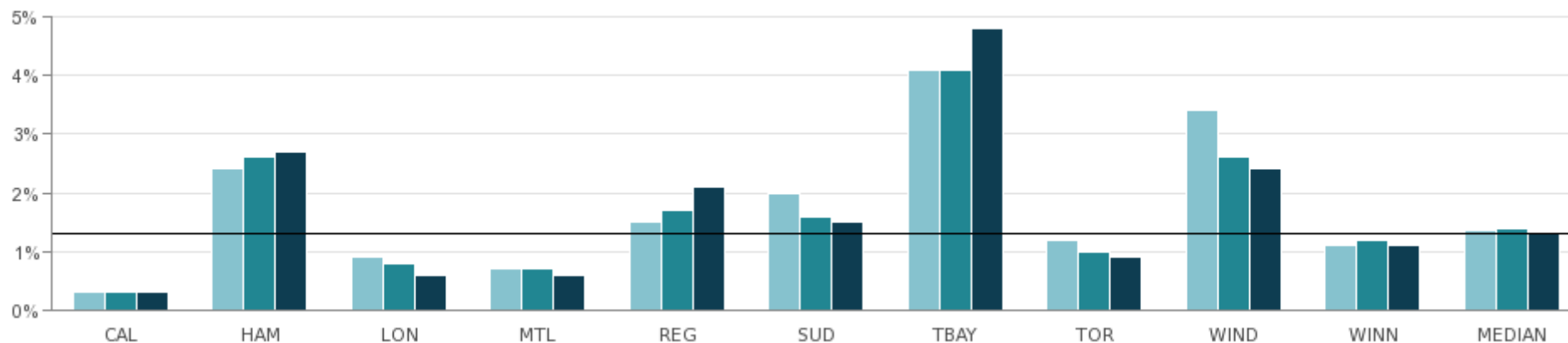
2017	1.6%	3.9%	1.8%	2.0%	1.3%	2.4%	3.2%	2.2%	4.2%	1.9%	2.1%
2018	1.7%	4.1%	1.9%	2.3%	1.9%	2.4%	3.2%	2.1%	4.0%	1.7%	2.2%
2019	1.5%	3.9%	1.8%	2.1%	2.2%	2.3%	4.0%	2.2%	4.2%	2.0%	2.2%

Source: TXRS135 (Community Impact)

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Figure 32.2 Prior Years' Tax Arrears Not Collected in the Current Year as a Percent of the Current Year Levy

This measure shows the proportion of prior years' tax arrears not collected as of the year end. Tax arrears can include more than just taxes as some municipalities may add additional items such as water arrears, property standards charges and eligible Provincial Offences fines to the tax bill. Additionally, economic conditions and the strength of a local economy, as well as the collection practices employed in each municipality, may impact tax arrears, collections and penalty and interest charges.



2017	0.3%	2.4%	0.9%	0.7%	1.5%	2.0%	4.1%	1.2%	3.4%	1.1%	1.4%
2018	0.3%	2.6%	0.8%	0.7%	1.7%	1.6%	4.1%	1.0%	2.6%	1.2%	1.4%
2019	0.3%	2.7%	0.6%	0.6%	2.1%	1.5%	4.8%	0.9%	2.4%	1.1%	1.3%

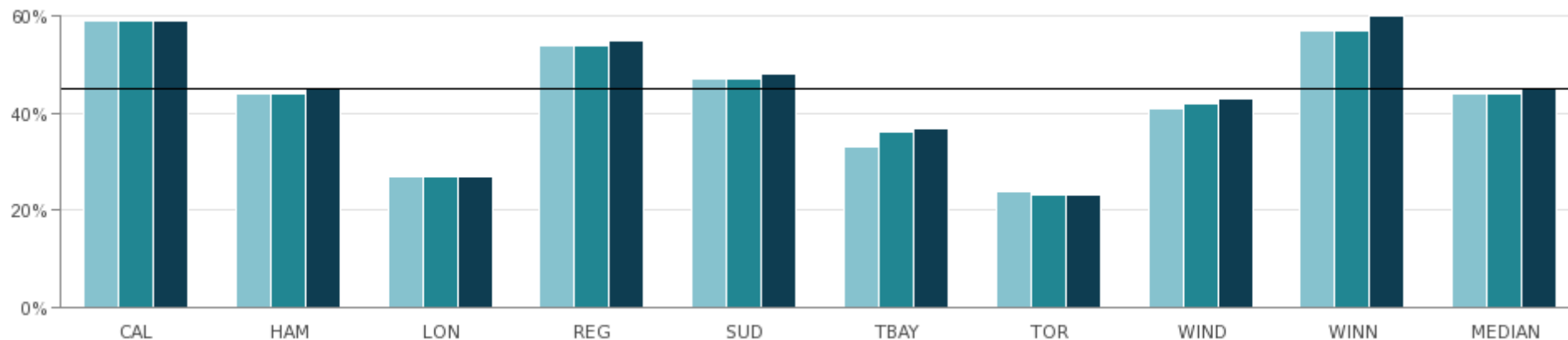
Source: TXRS140 (Community Impact)

Thunder Bay: There have been large assessments in review with the ARB for a number of years and related taxes have not been paid.

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Figure 32.3 Percent of Accounts (All Classes) Enrolled in a Pre-Authorized Payment Plan

This measure reflects the cost related to the preparation and mailing of all billings, including interim, final and supplementary bills. Payment processing and collection are also included in this calculation. Local economic conditions affecting the level of arrears, Council billing and collection policies, and collection efforts, vary in each municipality and will impact the overall cost of the service. Results may also be impacted by the extent to which processes are automated.



2017	59%	44%	27%	54%	47%	33%	24%	41%	57%	44%
2018	59%	44%	27%	54%	47%	36%	23%	42%	57%	44%
2019	59%	45%	27%	55%	48%	37%	23%	43%	60%	45%

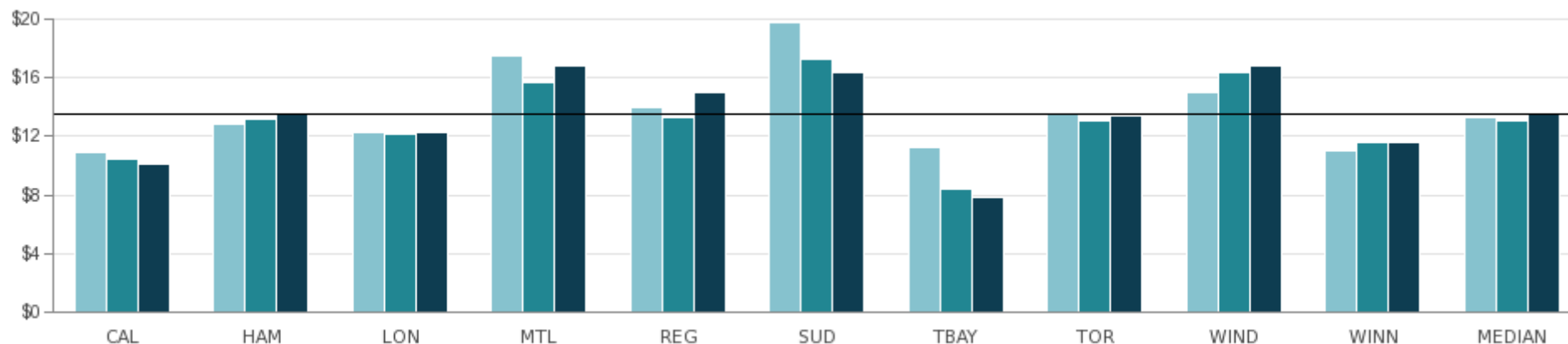
Source: TXRS405 (Customer Service)

Montreal: Does not report - do not offer a pre-authorized payment plan to its residents.

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Figure 32.4 Operating Cost to Maintain Property Tax Accounts per Property Tax Account Serviced

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



2017	\$10.96	\$12.86	\$12.32	\$17.56	\$13.96	\$19.82	\$11.30	\$13.69	\$15.05	\$11.05	\$13.28
2018	\$10.51	\$13.15	\$12.12	\$15.70	\$13.29	\$17.25	\$8.39	\$13.04	\$16.36	\$11.57	\$13.10
2019	\$10.06	\$13.67	\$12.30	\$16.89	\$15.06	\$16.41	\$7.78	\$13.44	\$16.89	\$11.61	\$13.56

Source: TXRS310 (Efficiency)

