



TOWN OF BURIN TAX COLLECTION BY-LAW

BY-LAW NO.:

BL-TC-2026-002

ADOPTED BY COUNCIL ON:

MARCH 4, 2026

MOTION NUMBER:

#202603-031

PUBLISHED BY AUTHORITY

Pursuant to the authority conferred by the *Towns and Local Service Districts Act (SNL 2023T-6.2, Sections 110-116)*, and all other powers enabling it, the following Tax Collection By-Law has been adopted by the Town Council of the Town of Burin.

1. Purpose

The purpose of this By-Law is to establish fair, consistent, and transparent procedures for the billing, collection, and enforcement of municipal taxes within the Town of Burin. This policy ensures the Town maintains stable revenue to support essential municipal services and long-term financial sustainability.

2. Legislative Authority

This policy is enacted under the authority of the **Towns and Local Service Districts Act**, including provisions related to:

- Taxation powers of towns
- Interest on tax arrears
- Tax certificates
- Recovery of taxes, including tax sale procedures

Council may also rely on any applicable provincial regulations or amendments.

3. Scope

This By-Law applies to all taxes, fees, and levies imposed by the Town of Burin, including:

- Property tax
- Business tax
- Water and sewer tax
- Any other tax or fee authorized by Council resolution or by-law

4. Billing Procedures

- Annual tax bills shall be issued in January of each year, unless otherwise directed by Council.
- Bills shall be delivered by mail or electronically where permitted.
- Property owners are responsible for ensuring the Town has accurate mailing and contact information.
- New property owners are liable for taxes from the date of property transfer, regardless of whether a tax bill has been received.

5. Payment Terms

Taxes are due on the last business day in May each year unless Council establishes a different due date. Accepted payment methods include:

- In-person (Cash, Debit, Cheque, Credit Card)
- By phone (Credit Card, Visa Debit)
- Online banking
- Interac e-Transfer

Partial payments are accepted; however, interest continues to accrue on outstanding balances after the deadline date.

6. Interest on Arrears

Interest shall be charged on overdue taxes at a rate set annually by Council. Interest rate shall be publicly posted and included on annual tax bills.

7. Reminder Notices

- Account statements will be issued as deemed necessary, and reminder notices shall be issued after the due date.
- Further notices may be issued advising of potential enforcement actions.
- Notices may be delivered by mail, email, or hand delivery.

8. Collection Measures

If taxes remain unpaid, the Town may undertake one or more of the following actions:

8.1 Payment Arrangements

- The Town Manager may approve written payment plans/agreements.
- Payment plans must be completed within the same calendar year.
- Failure to comply with a payment plan voids the agreement and enforcement actions resume.

8.2 Disconnection of Services

As per Section 160 of the Towns and Local Service Districts Act:

- Where a tax, fee, assessment, fine or other charge imposed by a town is in arrears, a town council may, in addition to other remedies that a town has to enforce payment, disconnect the service of a water system, sewer system or water and sewer system provided to the person who owes the tax, fee, assessment, fine or charge to the town.
- Before disconnecting services under subsection (1), a town shall give the owner of the real property **30 days written notice** of the town council's intention to disconnect the services.
- Where it is necessary for the purpose of subsection (1), an employee or agent of a town may enter upon real property, whether publicly or privately owned, and at reasonable times enter into the buildings or structures on that real property.

8.3 Tax Certificates

- The Town may refuse to issue a tax certificate until all outstanding taxes are paid.
- Tax certificates shall reflect all arrears, interest, and charges owing.

8.4 Registration of Tax Arrears

- The Town may register outstanding taxes as a lien or charge against the property where permitted under provincial legislation.

8.5 Referral to Collection Agency

- Council may authorize the use of a third-party collection agency for overdue accounts.

8.6 Tax Sale

- Properties with taxes unpaid for **two years** may be subject to tax sale.
- The Town shall follow all notice, advertising, and procedural requirements under the Act.

- All costs associated with tax sale proceedings shall be added to the tax account.

9. Adjustments, Reductions, or Interest Relief

Council may consider adjustments only in cases of:

- Administrative or clerical error
- Incorrect assessment
- Demonstrated financial hardship (case-by-case basis)

All adjustments require a Council motion and must be recorded in the meeting minutes. Staff are not authorized to waive taxes or interest without Council approval.

10. Returned Payments

NSF cheques or failed electronic payments shall incur a fee set by Council.

11. Confidentiality

All taxpayer information shall be treated as confidential and handled in accordance with provincial privacy legislation. Staff may only disclose account information to the property owner or an authorized representative.

12. Policy Review and Amendments

All sections of this By-Law have been developed in accordance with the Towns and Local Service District Act. This By-Law is reviewed as required following new information or knowledge.

- ***PUBLICATION***

This By-Law was published on the Town of Burin website in 2026.

- ***REPEAL OF PREVIOUS LEGISLATION***

All previous Town of Burin tax collection regulations and amendments are repealed.

• **COMING INTO EFFECT**

Under the Towns and Local Service Districts Act this By-Law came into effect once adopted by Motion of Council (**Motion #202603-031**) voted on by a majority of the Councillors in attendance at the Town Public Council Meeting on **March 4, 2026**.

IN WITNESS WHEREOF the Seal of The Town of Burin has been here-unto affixed, and this By-Law has been signed by the Town Manager and Mayor on behalf of the Council.

Town Manager: Leo Hartson

Date: March 4, 2026

Mayor: Kevin Lundrigan

Date: March 4, 2026

