

TAXES AND TAX COLLECTION

Background

Although the Province sets the mill rate, the Division is responsible for collecting the taxes.

Procedures

1. If, at the end of the fiscal year, a municipality is in arrears on payment of Division taxes, the Secretary Treasurer will advise the Board of the amount owing at the February Board meeting.
2. The Secretary Treasurer will make every attempt to resolve the problem with the municipality. If payment of the previous year arrears and the current year school tax collections are not made by January 31 of the following year, the Secretary Treasurer will initiate legal proceedings to recover all school taxes owing to the Division.

Reference: Sections 85, 87, 108, 109, 110, 278, 279, 281, 282, 288, 289, 290, 290.1, 291, 292, 294
Education Act