

**TOWN OF McIVERS**  
**TAX COLLECTION POLICY**  
**EFFECTIVE JANUARY 1, 2005**

All taxes imposed by the Town Council of McIvers **must be paid by November 30<sup>th</sup>** of the year they were imposed. This means that taxes imposed for the year 2006 must be paid by November 30<sup>th</sup>, 2006 and so on from year to year.

**Billing Date:** January 1<sup>st</sup> of each year.

**Discount Date:** April 30<sup>th</sup> of each year.

**Interest Beginning Date:** July 1<sup>st</sup> of each year.

**Collection Date:** September 1<sup>st</sup> of each year (whereby action will begin to collect taxes in arrears for the year they were imposed and prior.

**Collection of Arrears:**

Notice that a resident is in arrears of taxes will be sent out after August 31<sup>st</sup> of each year.

The notice will indicate that the resident is in arrears and these arrears must be paid by a certain date or water/sewer services will be discontinued until the arrears are paid. Cost of disconnection and re-connection of these services will have to be paid before services are restored to the resident. (Amount to be determined by Council).

Payment must be paid by cash or cheque and include the month of September. (January 1 to September 30). Payment of the remaining balance (October, November, and December) must be paid in full by November 30<sup>th</sup>. This must be done by issuing two post dated cheques or payment in cash before November 30<sup>th</sup> of each year.

Collection of arrears from those residents who do not have water/sewer services will be done in the following manner:

- Engage a Collection Agency – designated by Council
- Court Action
- Attachment of Wages
- Lien on unoccupied property. (This also can apply to property being serviced by the Town).

THE TOWN COUNCIL OF McIVERS