



Town of Blaine Lake

<u>Policy Title</u>	<u>Policy #</u>	<u>Resolution</u>	<u>Resolution Date</u>	<u># of pages</u>	<u>Forms</u>
General Procedures	GG-004	105/22	April 13, 2022	2	

Policy Objective:

To provide a guideline of General Procedures in the Municipality not specific to a single service type

Background:

1. A general guideline is needed by the Management and Council to follow in the various aspects of Government Relations

Policy:

1. Assessment and Taxation
 - a. Assessment Cancellations
 - i. While the Assessment roll is open, anyone may appeal the assessment for that year;
 1. If the assessment roll opening has been missed, then the appellant may leave a form with the prescribed fee for an appeal in the following year.
 - ii. Any appeals brought forward after the assessment appeal date has been closed for the year will not be recognized for taxation purposes for that year.
 - b. Tax Cancellations
 - i. The Town may abate the taxes if not already exempted on the following properties:
 1. Churches, School property, and other Municipal owned properties.
 - ii. Council will not abate municipal taxes on privately owned property with the exception of a policy or bylaw as adopted by the Town Council.
 - c. Tax Collections
 - i. All taxes are due on or before the last day of the year they are levied;
 - ii. Any money received either by fax, EFT, cheque or otherwise that is not in the hands or the bank account of the Municipality on or before December 31st of the year that the taxes are levied will be considered as a late payment and the penalty shall be charged in accordance with the Penalty Bylaw of the Municipality.

GG-004

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2. Custom Work and Fire Calls

- a. All outstanding Accounts Receivable for Custom Work, Bylaw enforcement and fire fees/calls will be placed on the property for which the costs were incurred and this will be completed on December 31st of the year in which the invoice occurred.

GG-004

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