



Corporation of the Township of Brock

Staff Report to the Members of Council

From: Kim Villeneuve and Trena DeBruijn

Position: Tax Collector/Manager of Accounting
Director of Finance/Treasurer

Title / Subject: Tax Collection, Tax Rebates, Reductions and Refunds and Assessment Base Management Policies

Date of Meeting: November 24, 2025

Report No: 2025-FI-032

1.0 Issue / Origin

To obtain Council's approval of the Tax Collection Policy, the Tax Rebates, Reductions and Refund Policy and the Assessment Base Management Policy.

2.0 Background

These reports outline, clearly, for Council and the Public, the processes and procedures which will be implemented for tax collection as well as tax rebates, reductions and refunds. While these processes and procedures were previously being followed, these policies document clearly the steps, procedures and requirements of both staff and the public.

The assessment base management report outlines the process and procedures that staff will follow to maintain and monitor the Township's assessment base.

3.0 Analysis

Tax Collection Policy

This policy is to ensure a transparent and efficient process for the billing and collections of property taxes. The policy content is to minimize the Township's risk to tax arrears by clearly outlining payment information for property taxes at the same time they are due.

Where arrears exist, the policy outlines a standardized procedures for collection activities and arrangements with ratepayers in compliance with legislation. The policy provides efficient processes for the Treasury to meet the collections obligations in collaboration with ratepayers.

Tax Rebates, Reductions and Refunds Policy

This policy is to outline standardized practices that will ensure transparent and efficient processes for the reductions, rebates and refunds of property taxes.

Assessment Base Management Policy

This policy is to protect the municipal revenue by ensuring fairness and fiscal sustainability in managing the Township's assessment base.

4.0 Related Policies / Procedures

N/A

5.0 Financial / Budget Assessment

There are no direct costs associated with this report.

5.1 Asset Management

N/A

6.0 Climate Change Impacts

N/A

7.0 Communications

This information regarding the Township's Tax Collection Policy as well as the Township's Tax Rebate, Reduction and Refund policy will be included on our website for the public to review and to be aware of the steps and procedures the Township will undertake.

8.0 Conclusion

These policies aim to ensure equality and fairness to assessment and taxation.

9.0 Recommendation

That Council receive report 2025-FI-032 on the Tax Collection, Tax Rebates, Reductions and Refunds and Assessment Base Management Policies; and

That Council approve the following attached policies:

- Tax Collection Policy – Policy # F24
- Tax Rebates, Reductions and Refund Policy – Policy # F25
- Assessment Base Management Policy – Policy # F26

