



**City of  
Lloydminster**

***Policy***

<b>Policy Title:</b>	Saskatchewan Tax Enforcement Policy	<b>Policy Number:</b>	137-02
<b>Date of Adoption:</b>	October 3, 2022	<b>Motion Number:</b>	373-2022
<b>Date of Amendment:</b>		<b>Motion Number:</b>	
<b>Sponsoring Department:</b>	Assessment and Taxation		

**1. Purpose:**

- 1.1. To provide for efficient and consistent administration of *The Tax Enforcement Act*.

**2. Definitions:**

<b>Administration</b>	An employee or Contract employee of the City of Lloydminster.
<b>Arrears of Taxes</b>	Means the definition outlined in <i>The Tax Enforcement Act</i> .
<b>City</b>	The corporation of the City of Lloydminster.
<b>Land</b>	Means the definition outlined in <i>The Tax Enforcement Act</i> .
<b>Member of Council</b>	An individual elected pursuant to <i>The Local Government Election Act</i> (Saskatchewan) as a Member of Council.
<b>Tax Enforcement Act</b>	Means <i>The Tax Enforcement Act</i> of Saskatchewan.
<b>Treasurer</b>	Means the definition outlined in <i>The Tax Enforcement Act</i> .

**3. Scope:**

- 3.1. This Policy applies to:
  - 3.1.1. all properties on the Saskatchewan side of the City; and
  - 3.1.2. Members of Council and Administration that act under *The Tax Enforcement Act*.

#### **4. Exclusion of Arrears of Taxes Under Five Hundred Dollars**

- 4.1. Administration shall exclude Arrears of Taxes under five hundred dollars (\$500) from the List of Lands in Arrears, as defined by The Tax Enforcement Act, for the purposes of Saskatchewan tax enforcement.
- 4.2. The exclusion of arrears may be less than five hundred dollars (\$500) in certain cases as it shall not exceed one half of the immediately preceding year's tax levy with respect to that land.

#### **5. Amending of the Dollar Amount**

- 5.1. Council may amend the dollar amount for the exclusion of Arrears of Taxes by amending this Policy.
- 5.2. The dollar amount may not exceed one half of the immediately preceding year's tax levy with respect to that land.

#### **6. Penalty:**

- 6.1. Any member of Administration found to be in violation of this Policy may be subjected to a disciplinary action. Such action may be dependent upon the nature of the breach of this Policy; discipline may range from a verbal warning to dismissal with cause.
- 6.2. Any Member of Council found to be in violation of this Policy may be dealt with utilizing the "*Code of Conduct Bylaw*" or provisions of "*The Lloydminster Charter*."

#### **7. Responsibility:**

- 7.1. City Council shall review and approve all policies.
- 7.2. Administration shall administer this Policy through the use of a supporting procedure.
- 7.3. Sponsoring Department shall be responsible for creating and amending a supporting procedure.