



CBRM

A Community of Communities

Cape Breton Regional Municipality

T-300 - Provision of Tax Information By-Law

PREAMBLE:

- WHEREAS Section 79 of the Municipal Government Act provides that subject to the approval of the Board for those services that are subject to the Public Utilities Act, the council may, by By-Law, prescribe charges for the services for persons who use or benefit from the service, on a basis to be set out in the By-Law; and
- **WHEREAS** the Cape Breton Regional Municipality (CBRM) receives a large number of requests for information regarding the status of property taxes from parties whom, after consideration, do not feel that they require the certainty of a tax certificate.
- **BE IT THEREFORE ENACTED** by the Council of the CBRM as follows.

1. SHORT TITLE

1.1. This bylaw shall be cited as the “Tax Information Bylaw”.

2. DEFINITIONS

- (a) “financial institution” means a an institution that provides financial services for its clients or members; includes banks, credit unions, trust companies, mortgage loan companies, insurance companies, pension fund companies, brokerage firms.
- (b) “mortgage interest” means to be the holder of a loan that is secured against the property.
- (c) “tax account statement” is a listing of all invoices and payments applied to the account during a defined period of time.
- (d) “tax bill reprint” is a copy of the actual bill that was issued.
- (e) “tax certificate” is an instrument issued by the Municipality that includes the property descriptors, the current taxes on the property, the total taxes due by the owner to the municipality and the liens have been levied on the property (i.e. local improvement loans, unsightly charges, etc.).

3. TAX INFORMATION

3.1—CBRM Staff will provide reasonable account information to taxpayers as requested over the telephone or in person at no charge. **No tax account information shall be given to any person other than the assessed owner, its officers or directors except upon payment of fees in accordance with the proposed structure below).**

3.2 A nominal cost recovery fee will be charged for the provision of tax account information asked for by any party (in writing) in the following amounts:

- a) A fee of \$15.00 per tax account, per tax billing for the provision of tax information to financial institutions in relation to the payment of tax accounts in which they have a mortgage interest;
- b) A fee of \$10.00 for the provision of a tax bill reprint; this fee may be waived at the discretion of the Manager of Finance.
- c) A fee of \$10.00 for the provision of a tax account statement; this fee may be waived at the discretion of the Manager of Finance.
- d) A fee of \$30.00 for the provision of tax information under any other circumstance.

3.3 Information received through this process is not warranted (expressed or implied) nor certified by the CBRM.

3.4 Information pertaining specifically to the value of outstanding taxes and penalties on an account will only be provided, in these formats, to individual property owners and/or their financial/legal representatives who are in a position to participate in the management of the account. Other parties requiring this information, must apply for and be issued a Tax Certificate.

3.5 It is the sole responsibility of the party seeking the information to determine whether a Tax Certificate is necessary to suit their purposes.

PASSED AND ADOPTED by a majority of the whole of Council at a duly called meeting of the Cape Breton Regional Municipal Council held on August 24, 2021.

Mayor Amanda M. McDougall

Deborah Campbell Ryan, Clerk

THIS IS TO CERTIFY that the attached is a true and correct copy of the Tax Information By-Law of the Cape Breton Regional Municipality as adopted by Council on August 24, 2021.

Deborah Campbell Ryan, Clerk

Publication Date: September 15, 2021



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