

THE CORPORATION OF THE TOWNSHIP OF HORNEPAYNE  
BY-LAW NO. 1708

Being a By-Law to adopt a  
Tax Collection Policy  
for the Township of Hornepayne

WHEREAS certain amendments were effected to the *Municipal Act, 2001* in relation to tax arrears; and,

WHEREAS the Council of the Corporation of the Township of Hornepayne deems it desirable to modernize the Tax Collection Policy; and,

WHEREAS the *Municipal Act, 2001* makes certain provisions for the orderly and prompt collection of taxes; and,

WHEREAS arrangements may be made with the Tax Collector for the payment of property taxes.

NOW THEREFORE the Council of the Corporation of the Township of Hornepayne enacts as follows:

1. That this Tax Collection Policy forms an integral part of this By-Law as Schedule "A".
2. That By-Law No. 1170 is hereby rescinded.
3. This By-Law may be known as the "Tax Collection Policy".
4. This By-Law comes into force and takes effect upon passage.

Read a first and second time this 23<sup>rd</sup> day of January 2019.

Read a third time and finally passed this 23<sup>rd</sup> day of January 2019.



\_\_\_\_\_  
Presiding Officer



\_\_\_\_\_  
Clerk



**SCHEDULE "A"**  
**TO BY-LAW NO. 1708**  
**TAX COLLECTION POLICY**

**1.1. POLICY**

Section 286 of the *Municipal Act, 2001*, states that the Treasurer is responsible for the invoicing, collection, and reconciliation of all accounts in the Municipality as follows:

"A Municipality shall appoint a Treasurer who is responsible for handling all of the financial affairs of the Municipality on behalf of and in the manner directed by the council of the Municipality, including,

- a) collecting money payable to the Municipality and issuing receipts for those payments;
- b) depositing all money received on behalf of the Municipality in a financial institution designated by the Municipality;
- c) paying all debts of the Municipality and other expenditures authorized by the Municipality;
- d) maintaining accurate records and accounts of the financial affairs of the Municipality;..."

As appointed by Township of Hornepayne By-Law No. 1455, the CAO/Clerk/Deputy Treasurer shall have all the powers and duties as the Treasurer. In addition, the Treasurer shall continue to exercise the powers and duties despite the delegation.

**1.2. PURPOSE**

The purpose of this policy is to establish the responsibilities, internal controls, authorizations and procedures for the accurate and timely preparation and collection of property taxes.

**1.3. DEFINITIONS**

- "Assessment" means the assessment for real property made under the *Assessment Act*;
- "Bailliff Action" means the utilization of a Bailliff by the Municipality for the enforcement of tax collection methods as prescribed by the *Municipal Act*, any other applicable Act and/or Municipal By-Laws. The costs of Bailliff Services are the full responsibility of the property owner.
- "Cancellation price" means an amount equal to all the tax arrears owing at any time in respect of land together with all current real property taxes owing, interest and penalties thereon and all reasonable costs incurred by the Municipality after the Treasurer becomes entitled to register a tax arrears certificate under section 373 or 373.1 of the *Municipal Act* in proceeding under Part XI of the *Municipal Act* or in contemplation of proceeding under Part XI of the *Municipal Act* and may include:
  - a) legal fees and disbursements;
  - b) the costs of preparing an extension agreement under section 378 of the *Municipal Act*;

- c) the costs of preparing any survey required to register a document under Part XI of the *Municipal Act*; and,
- d) a reasonable allowance for costs that may be incurred subsequent to advertising under section 379 of the *Municipal Act*;

"Collection agency" means an agency used to collect outstanding taxes on behalf of the Municipality;

"Collection costs" means all costs incurred by the Municipality to obtain information for collection purposes and/or collect tax arrears including, but not limited to, title search fees, corporate search fees, registered or certified mail, administrative charges, legal costs and Tax Sale costs;

"Extension agreement" means a contract between the Municipality and the owner, spouse of the owner, a mortgagee or a tenant in occupation to extend the period of time in which the cancellation price is to be paid. The contract is entered into after the registration of a Tax Arrears Certificate and before the expiry of the one-year period following the registration date;

"Late payment charges" means penalties and interest applied by the Municipality to unpaid property tax accounts, in accordance with section 345 of the *Municipal Act* and applicable Municipal By-Laws;

"Garnishment" means a legal proceeding whereby money or property due or belonging to a debtor but in the possession of another is applied to the payment of the debt to the plaintiff;

"Municipality" means the Township of Hornepayne; this term is interchangeable with the term "Township";

"Notice of vesting" means a notice of vesting prepared under section 379 of the *Municipal Act* and includes the title conferred by the registration of the notice of vesting;

"Property class" means a class of real property prescribed under the *Assessment Act*;

"Public sale" means a sale by public auction or public tender conducted in accordance with Part XI of the *Municipal Act* and the prescribed rules;

"Real property taxes" means the amount of taxes levied on real property under the *Municipal Act* and the *Education Act* and any amounts owed under the *Drainage Act*, the *Tile Drainage Act* and the *Shoreline Property Assistance Act* with respect to the real property and includes any amounts deemed to be taxes by or under any Act and any amounts given priority lien status by or under any Act;

"Reassessment" means the updating of assessments in a year in respect of which a new valuation date, as specified under subsection 19.2(1) of the *Assessment Act*;

"Rent attainment"

means a remedy that the Treasurer may use where taxes are owed in respect of any land occupied by a tenant; the tenant shall pay the rent in respect of the land to the Treasurer as it becomes due up to the amount of the taxes due and unpaid plus costs;

"Tax arrears"

means any portion of real property taxes placed on or added to a tax roll that remain unpaid after the date on which they are due;

"Tax arrears certificate"

means a document that is registered on title, indicating the described property will be sold by public sale if all property taxes are not paid to the Municipality within one year of the registration of the certificate;

"Tax deed"

means a tax deed prepared under section 379 of the *Municipal Act* and includes the title conferred by the registration of the tax deed;

"Tax rate"

means the tax rate to be levied against property expressed as a percentage, to six decimal places, of the assessment of the property;

"Tax Registration"

means the registration of a tax arrears certificate against the title to the land;

"Taxpayer"

means a person whose name is shown on the tax roll;

"Treasurer"

means the person appointed by the Municipality who is responsible for handling all of the financial affairs on behalf of the Municipality.

## 1.4. PROCEDURE

The following guidelines are followed to ensure timely billing of tax levies and other accounts receivable:

### 1.4.1. GENERAL

- a) This policy provides direction to staff in the Administration Department regarding the timely and efficient billing and collection of property tax levies.
- b) The Township of Hornepayne shall follow a prescribed policy for the billing and collection of property tax levies. This policy shall conform to current legislation and the *Municipal Act, 2001*. Where this policy contradicts legislation of the Province of Ontario or the Government of Canada, the legislation shall supersede.
- c) This policy shall provide an open, transparent and consistent framework for the billing and collection process. Municipal Staff and Council shall reference this document when communicating with the public regarding property taxes.
- d) As tax billing and collection is the primary source of revenue for the Township of Hornepayne, this policy shall assist in:
  - i. Streamlining activities and eliminating questions as to the appropriate steps required for collection;

- ii. Instituting consistent guidelines to be followed with regard to collection of property tax payments to the Municipality; and,
- iii. Establishing a written policy outlining the procedures to be followed by Staff in the Administration Department.
- e) The Township of Hornepayne shall ensure all activities conform to the current legislation. Real property tax is levied on the assessment for real property within the Township of Hornepayne in accordance with Section 307(1) of the *Municipal Act, 2001*.

#### **1.5. ISSUANCE OF PROPERTY TAX BILLS**

- 1.5.1. The following guidelines apply to the issuance of property tax bills:
- a) Taxes are deemed to be levied and become due in the taxation year to which they apply, except where otherwise required by law.
  - b) Interim Tax Bills shall be issued in January, in any year as specified in the annual By-Law adopted to establish the interim levy.
    - i. The amount billed shall be no more than fifty percent (50%) of the previous year's total taxes and may include up to fifty percent (50%) of any Local Improvement, Business Improvement Area charge or other special charge as required under provincial legislation.
    - ii. Amounts deemed to be taxes, or items with priority lien status shall be included on the interim bill at one hundred percent (100%). These items may include, but are not limited to, outstanding water and wastewater fees.
  - c) Final Tax Bills shall be issued in July as specified in the annual By-Law passed to establish the final tax rates.
  - d) Taxes due may be paid in four installments without interest or penalties as follows:
    - 50% of interim bill on the last business day in February;
    - 50% of interim bill on the last business day in April;
    - 50% of final bill on the last business day in August; and,
    - 50% of final bill on the last business day in October.
  - e) The amount billed shall be calculated based on the assessment value on the returned assessment roll and the final levy as approved by Council through the Annual budget and the associated By-Law adopted in accordance with Section 312(2) of the *Municipal Act, 2001*.
  - f) Tax bills shall contain all required information as indicated in Section 343(2) of the *Municipal Act, 2001* and any other information deemed necessary by the Treasurer.

#### **1.6. MAILING**

- 1.6.1. The *Municipal Act, 2001* Section 343(6.1) allows for the Treasurer to send tax bills to the taxpayer electronically in a manner specified by the Municipality if the taxpayer has chosen to receive the tax bill in this manner. Should the taxpayer wish to receive tax bills electronically, the "Email Consent Form", attached herein as Appendix "A", shall be completed and delivered to the Treasurer.

- 1.6.2. The *Municipal Act, 2001* Section 343(1) requires tax billings to be post marked and mailed no less than twenty-one (21) calendar days prior to the due date.
- 1.6.3. Any notice sent by ordinary mail is considered delivered to and received by the addressee unless the notice is returned by the Post Office or an error in the mailing address is proven.
- 1.6.4. It is the taxpayer's responsibility to notify the Township of Hornepayne of any mailing address changes. Section 343(6) of the *Municipal Act, 2001* identifies that tax bills shall be sent to the taxpayer's residence or place of business or to the premises where the taxes are payable for, unless the taxpayer directs otherwise. The direction by the taxpayer shall continue until it is revoked in writing by the taxpayer.

### **1.7. SUPPLEMENTARY TAX BILLINGS**

- 1.7.1. Omissions - Section 33 of the *Assessment Act* allows for the taxation of real property that has been omitted from the roll. This provision allows for taxation in the current year, plus an additional two preceding years. These shall be taxed at the appropriate rate for the effective years.
- 1.7.2. Additions – Section 34 of the *Assessment Act* allows for the taxation of assessment that has increased in value or has been added to the return of the last revised roll. These taxes apply only to the current taxation year.
- 1.7.3. Supplementary tax bills shall be generated as soon as possible after each Supplementary Roll is received from the Municipal Property Assessment Corporation (MPAC); however shall not be before July, in any year. The bills shall be processed and mailed in the same manner as the interim and final tax bills. The due date shall be no earlier than 21 calendar days after the date of the supplementary tax bills.

### **1.8. APPLICATION OF PAYMENTS**

- 1.8.1. Section 347(1) of the *Municipal Act, 2001* outlines how payments are applied to outstanding balances:
  - a) The payment shall first be applied against late payment charges owing in respect of those taxes according to the length of time the charges have been owing with the charges imposed earlier being discharged before charges imposed later (ie. Longest outstanding interest or late payment charges first).
  - b) After all outstanding late payment charges, the payment shall be applied against taxes owing according to the length of time they have been owing, with taxes imposed earlier being discharged before taxes imposed later.
  - c) Part payment shall not be accepted on a tax account where a tax arrears certificate has been registered against the property unless an extension agreement has been granted in accordance with Section 378 of the *Municipal Act, 2001*.
- 1.8.2. Section 341 of the *Municipal Act, 2001* provides that a Municipality may apply refunds from appeals to the current tax liability. The Municipality shall apply any refund resulting from an appeal, request for reconsideration, or other legislative reduction first to the taxpayers account. A taxpayer may request a refund of a credit balance in writing after the final tax bills have been issued.

### 1.9.ACCEPTED PAYMENT METHODS

1.9.1. Payments are payable to the Corporation of the Township of Hornepayne, 68 Front Street, Hornepayne, Ontario, P0M 1Z0.

1.9.2. The following payment methods are accepted for property taxes:

- a) Cash, Cheque, Interact, Visa, MasterCard, Money Order, and/or Bank Draft payments may be made in person (Monday to Friday between 12:00 p.m. and 4:00 p.m.) at the reception desk of the Municipal Office;
- b) Telephone or internet banking with the following financial institutions:
  - i. CIBC; payee shown as "Hornepayne (Township of) Tax";
  - ii. Northern Credit Union Ltd.; payee shown as "Hornepayne Township – Property Tax"; and,
  - iii. Scotiabank; payee shown as "Township of Hornepayne Taxes".

When setting up telephone or internet banking, the full 19 digit account number is required.(i.e. 5796 000 001 23400 0000).

- c) Post-dated cheques may be delivered in person (Monday to Friday between 12:00 p.m. and 4:00 p.m.), or mailed to the Municipal Office. Cheques which are post-dated to the tax due date shall be accepted and held by the Municipality until due date for processing. The date of the payment must be no later than the installment date in order to avoid interest and penalties;
  - d) In person at CIBC or Northern Credit Union Limited. The date of the tellers stamp is considered to be the date of payment;
  - e) Mortgage company or financial institution payments on behalf of a taxpayer; and,
  - f) Credit card payments, where and when accepted by the Municipality.
- 1.9.3. Payment tendered in US funds shall be accepted based on the exchange rate established by the Municipality's financial institute on the day of the deposit. Should a credit appear on the tax account as a result of the payment, it shall be applied to subsequent installments not yet due in the current year or the following year.
- 1.9.4. Third party cheques shall not be accepted.
- 1.9.5. Change shall not be returned for cheques accepted in excess of the amount due on the tax account. Should a credit appear on the tax account as a result of the payment, it shall be applied to subsequent installments not yet due in the current year. At the written request of the taxpayer, a refund cheque may be requisitioned allowing sufficient time for the taxpayer's cheque to clear their financial institution.

1.9.6. If two (2) cheques are returned N.S.F. on a taxpayer's account, personal cheques from that taxpayer, for any financial transaction within the Municipality, shall no longer be accepted unless they are certified. Further, a \$50.00 N.S.F. charge per returned cheque shall be applied to the tax account.



## 1.10. OUTSTANDING TAXES GENERAL PROCEDURES

- 1.10.1. Review of all past due accounts shall be done on a monthly basis. An updated Arrears Report shall be generated at least four (4) times per year.
- 1.10.2. Arrears notices shall be sent after penalty has been calculated on the first of the month after the taxes go into arrears and shall continue as long as the account remains in arrears, unless other collection actions are taken. Reminder notices for \$20.00 or less are not to be mailed, as it is not cost efficient.
- 1.10.3. Forms or personalized correspondence shall be forwarded after each installment date (March, May, September November) to property owners that remain in arrears. Correspondence shall not be forwarded to property owners in tax arrears \$20.00 or less, as it is not cost efficient.
- 1.10.4. Forms or personalized correspondence shall be mailed in January, or soon thereafter, to all property owners with accounts one year in arrears. The correspondence shall request payment or response by a specific date. An additional correspondence shall be mailed at a later date if no response is received.
- 1.10.5. The Treasurer shall encourage property owners in tax arrears to establish a monthly payment plan to repay outstanding taxes in a timely manner.
- 1.10.6. Payment plans shall be designed to ensure that arrears in second year are repaid within six months.
- 1.10.7. The Treasurer shall have the authority to negotiate suitable payment schedules.

## 1.11. COLLECTION METHODS

- 1.11.1. There are five basic remedies used by the Municipality to enforce payment of property taxes owing:
  1. **Penalty / Interest** – Interest shall be assessed at the rate of 1.25%, or the highest rate allowed under the *Municipal Act, 2001* and shall be added to all outstanding accounts on the first day of the month following the due date. Penalty and interest shall not be compounded.
  2. **Rent Attornment** – Rent attornment is available for tenant occupied properties only. Where taxes are owed in respect of any land occupied by a tenant, the Treasurer may give the tenant notice in writing requiring the tenant to pay the rent in respect of the land to the Treasurer as it becomes due up to the amount of taxes due. This option shall be carefully considered as it may impose undue hardship on the property owner making it hard for them to meet their other financial obligations.
  3. **Bailiff Action** – Bailiff Action may be used as provided for in Section 349 of the *Municipal Act, 2001*. Taxes may be recovered as a debt due to the Municipality from the taxpayer originally assessed for them and from any subsequent owner of the assessed land or any part of it.

**4. Collection Agency or Garnishment of Wages - Collection**

Agency or Garnishment of Wages may be used if the costs associated are reasonable in relation to the assessed value of the land and the outstanding property taxes. The account shall be assigned to one of the collection agencies representing the Township of Hornepayne. If the costs are not reasonable in relation to the value of the land, and taxes owing, a collection agency shall not be utilized. All costs incurred for collection to obtain information and/or collect tax arrears are payable by the property owner and are added to the tax account. These costs may include, but are not limited to all title searches, all corporate search fees, registered mail, administrative charges, and all site visits.

**5. Tax Registration / Tax sale – Tax Registration and Tax Sale** fall under Part XI of the *Municipal Act, 2001* and apply to properties that are in arrears for the preceding two years. The property owner or interested party has one year from the date of registration in which to redeem the property for all taxes, interest and penalty outstanding plus associated legal and/or administrative costs. The Municipality may use a Tax Registration firm to process all required statutory notices, or they may use a local legal services firm. The use of Tax Registration and Tax Sale is a last resort and shall be avoided where possible through the establishment of an effective repayment plan.

The Township of Hornepayne is not limited to these 5 remedies, and may use any means necessary which are in accordance with the *Municipal Act, 2001*.

**1.11.2.**

For tax accounts two years in arrears, correspondence regarding collection shall be sent, by Registered Mail, in January, or soon thereafter, to the property owner(s) advising, at a minimum, the tax arrears situation, indicating that the property legislatively qualifies for the Tax Registration process, and requesting full payment or satisfactory payment arrangements of the amounts subject to Tax Registration. A registered mailing fee of \$25.00 fee shall be applied to the tax account.

**1.11.3.**

If there is no response to the collection correspondence by March 31<sup>st</sup>, a final notice shall be sent, by Registered Mail, indicating that no further partial payments shall be received on the account and that the Municipality has initiated the Tax Registration proceedings on the property. An additional registered mailing fee of \$25.00 fee shall be applied to the tax account.

**1.11.4.**

Where a taxpayer has a balance in second year arrears and breaches a payment plan, Treasurer shall immediately inform the taxpayer that no further partial payment shall be received and forward the file for Tax Registration.

**1.11.5.**

Where a taxpayer has breached payment arrangements in the preceding two years, the Municipality shall not enter into a payment arrangement unless 50% of the taxes outstanding are paid as a good faith payment.

**1.11.6.**

The Treasurer has the authority to exercise discretion in the application of this policy where unusual circumstances are apparent. The guiding principles for this discretion shall be ensuring

legislative requirements are met, ensuring fairness to all taxpayers, and the overall best interests of the Corporation are met.

1.11.7.

In some circumstances, there remains a balance owing on a taxpayers account after a payment is received, which is often a result of interest being added to the account after a payment amount was agreed upon and mailed. When the remaining amount is small enough that it is not cost effective to incur the costs of collection, it may be expedient to write off the amount. The Treasurer shall approve such write-offs for outstanding amounts less than \$25.00.

1.11.8.

Late payment charges are adjusted only in the following circumstances:

- a) Taxes are adjusted under Sections 354, 357, 358 of the *Municipal Act, 2001*;
- b) Taxes are adjusted following an Assessment Review Board decision;
- c) Taxes are adjusted in accordance with a decision of the Courts;
- d) The interest or penalty was charged as a result of error or omission; or,
- e) Circumstances deemed appropriate by the Treasurer.

1.11.9.

The Treasurer may remove unpaid taxes from the tax roll in the following circumstances:

- a) Any current or outstanding amount less than \$25.00 as deemed appropriate by the Treasurer;
- b) The Council of the local Municipality, on the recommendation of the Treasurer, writes off the taxes as uncollectible;
- c) The taxes are no longer payable as a result of tax relief under the *Municipal Act*, section 319 (Relief of financial hardship), 345 (Cancellation – refund – conditions), 357 (Cancellation – reduction – refund of taxes), 358 (Overcharges), 362 (Tax reductions), 364 (Vacant unit rebate), 365 (Cancellation – reduction – refund), 365.1 (Community improvement and development program), 365.2 (Eligible heritage property program) or a decision of any court;
- d) The taxes are no longer payable because the tax liability arose as a result of the assessment of land under subsection 33(1) of the *Assessment Act* for a period during which the regulation made under subsection 33(1) of the *Assessment Act* provides that subsection 33(1) of that act does not apply to the land.
- e) After an unsuccessful Tax Sale under Part XI of the *Municipal Act, 2001*, whether or not the property vests in the Municipality under that Part.
- f) The local Municipality may write off taxes without Tax Sale with these exceptions:

- i. If the property is owned by Canada, a province or territory or a Crown agency or any of them or by a Municipality;
  - ii. if the recommendation of the Treasurer includes a written explanation of why conducting a Tax Sale would be ineffective or inappropriate; or
  - iii. in any of the prescribed circumstances.
- 1.11.10. This policy shall be reviewed at least every four years, or as legislation changes.

Appendix "A"

**TOWNSHIP OF HORNEPAYNE  
EMAIL CONSENT FORM**

The Township of Hornepayne offers residents the opportunity to receive specific municipal notices as attachments in an e-mail rather than by regular mail.

Transmitting information by e-mail has a number of risks that residents should be aware of. These include, but are not limited to, the following:

- E-mails can be circulated, forwarded, and stored in numerous paper and electronic files;
- E-mails can be immediately broadcast worldwide and be received by many intended and unintended recipients;
- E-mail senders can easily misaddress an email;
- E-mails are easier to falsify than handwritten or signed documents;
- Backup copies of e-mails may exist even after the sender or the recipient has deleted their copy;
- E-mails can be intercepted, altered, forwarded, or used without authorization or detection;
- E-mails can be used to introduce viruses into computer systems; and,
- E-mails can be used as evidence in court.

The Township of Hornepayne will use reasonable means to protect the security and confidentiality of e-mail information sent and received. However, because of the risks outlined above, the Municipality cannot guarantee the security and confidentiality of e-mail communication, and will not be liable for improper disclosure of confidential information. For this reason, the customer must consent to the use of e-mail for delivery of municipal notices.

**Consent to the use of e-mail for the delivery of municipal notices includes agreement with the following:**

1. Failure to receive an e-mailed municipal notice does not release me from my responsibility to pay any charges specified on the notice, or any penalties which may be incurred by late payment.
2. I will inform the Township of Hornepayne of any changes to my e-mail address as soon as possible, to prevent the misdirection of notices and reduce the risk of my not receiving a notice or being received by an unauthorized individual.
3. I may withdraw from e-mail delivery at any time. To do so I will inform the Township of Hornepayne, in writing or by e-mail, and all notices which were previously e-mailed to me will be sent by regular mail.

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**CUSTOMER ACKNOWLEDGEMENT AND CONSENT**

Customer Name: \_\_\_\_\_

Roll Number: \_\_\_\_\_

Property Address: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

E-mail Address: \_\_\_\_\_

- I acknowledge that I have read and fully understand this document.
- I consent to the delivery of specific municipal notices from the Township of Hornepayne to me by e-mail.
- I am aware that I will not receive a hard copy of my tax bill and water bill.

Customer Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Witness Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Please return the completed form by mail or in person to the Township of Hornepayne, 68 Front Street, Hornepayne, Ontario, P0M 1Z0. Alternatively, you may e-mail the completed form to [chenier.hpayne@bellnet.ca](mailto:chenier.hpayne@bellnet.ca).

Appendix "B"

**NOTICE OF SEIZURE OF RENT  
BY  
THE CORPORATION OF THE TOWNSHIP OF HORNEPAYNE**

To: XXXXXXXXXXXXXXXXXXXX (Tenant)

AND TO: XXXXXXXXXXXXXXXXXXXX (Owner)

AND TO: XXXXXXXXXXXXXXXXXXXX(Landlord/Mortgagee)

**Re: SEIZURE OF RENT IN RESPECT OF THE LAND AT:**

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
(The "Land")

XXXXXXXXXXXXXXXXXXXXXXXXXXXX is the owner of the above noted Land located with the jurisdiction of the Corporation of the Township of Hornepayne.

N/A if the Mortgagee in possession of the Land.

Taxes remain unpaid after the due date in respect of the Land occupied by the Tenant as evidenced by the certified copy of the tax roll which accompanies this Notice.

Pursuant to Section 350 of the *Municipal Act, 2001* the Treasurer of the Corporation of the Township of Hornepayne hereby seizes the rent, and requires the Tenant to pay the rent in respect of the Land as it becomes due to the Treasurer up to the amount of the taxes due and unpaid costs as noted in the certified copy of the tax certificate attached hereto.

This Notice of Seizure is effective immediately upon your receipt of such Notice.

Dated at Hornepayne, Ontario this      day      of      20      .

\_\_\_\_\_  
Treasurer  
Corporation of the  
Township of Hornepayne

Delivered at \_\_\_\_\_  
Time \_\_\_\_\_

Receipt of this notice acknowledged by \_\_\_\_\_  
Name \_\_\_\_\_