

# Adding POA Fines to Tax Rolls



## s. 441.1 Municipal Act, 2001

#### **Unpaid fines**

441.1 Upon the request of a municipality that has entered into a transfer agreement under Part X of the *Provincial Offences Act*, the treasurer of a local municipality may add any part of a fine for a commission of a provincial offence that is in default under section 69 of the *Provincial Offences Act* to the tax roll for any property in the local municipality for which all of the owners are responsible for paying the fine and collect it in the same manner as municipal taxes. 2009, c. 33, Sched. 4, s. 4.



# s.69 Provincial Offences Act

#### **Default**

69. (1) The payment of a fine is in default if any part of it is due and unpaid for fifteen days or more. 1993, c. 31, s. 1 (26).

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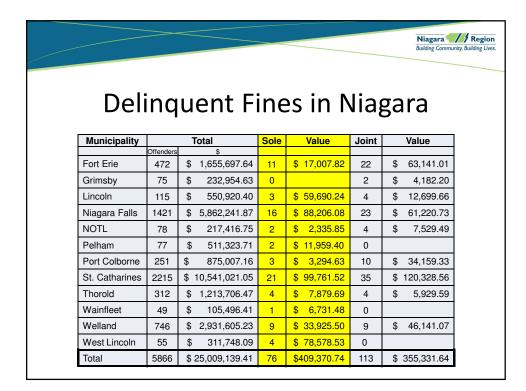
### Advantages

- Outstanding fine will be shown on the tax bill, and if owner paying by Pre-authorized or by mortgage company, fine will be paid automatically
- Municipalities keep fee and interest
- Potential to collect on otherwise unrecoverable fines
- More revenue to be shared by municipalities and the Region



#### How?

- · POA files Writ and provides verified information to municipality
- Municipality adds fine and fee to tax roll (Interest accrues to municipality)
- Municipality sends notice to owner (optional)
- · POA and municipality monitor accounts for payment
- · If fine is paid at municipality
  - municipality reports payment to POA
  - municipality keeps fee and interest
  - municipality remits balance of payment to POA
- If fine is paid at POA
  - payment reported to municipality
  - Municipality removes fine from tax roll





# Other Municipalities

Municipality	Population	Added to Tax	\$ Added to Tax	\$ Recovered	Recovered
United Counties of Leeds & Grenville Since January 2012	99,306	4	\$ 16,494.94	\$ 5,805.00	35%
Ottawa Since January 2011	812,136	172	\$ 476,880.44	\$ 353,097.53	74%
Kawartha Lakes Since January 2012	73,214	61	\$ 204,286.00	\$ 74,475.00	36%
Mississauga Since Oct 2012	713,443	132	\$ 70,202.00	\$ 5,721.00	8%
Brampton since December 2010	523,911	116	\$ 371,468.03	\$ 202,261.32	55%



# Ontario Municipal Tax and Revenue Association (OMTRA)

- Pilot Project with municipalities who are adding to each others tax rolls and sharing best practices
  - Eg. City of Ottawa adding Ottawa POA fines to tax rolls in Belleville
- Inter-municipal Agreements have been executed
- Report back to OMTRA at spring conference
- Lobby for expanded power (include joint owners)



# **Next Steps**

- Attend municipal meetings to clarify process, if required
- Enter into Agreements with municipalities in 2013
- Niagara Region IT staff investigate interface between POA and municipalities in 2013
- Add fines to Tax Rolls and refine process and develop best practices

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# Questions?

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