

Policies to be Amended

Policy Name	Policy Number	Status	Department	Division
Terms of Reference – Compass Kitchener	GOV-BOA-077	Administrative amendments to ensure alignment with current practices and improve clarity	Chief Administrative Office	Chief Administrative Office
Collections – Utility and Miscellaneous Receivable	FIN-FEE-517	Administrative amendments to ensure alignment with current practices and improve clarity	Finance	Revenue
Collections - Property Tax	FIN-FEE-518	Administrative amendments to ensure alignment with current practices and improve clarity	Finance	Revenue
Demolition Control	MUN-PLA-1018	Amendments to reflect legislative changes and align with existing policies	Development Services	Development Approvals
Zone Change - E-1 Zone	MUN-PLA-117	Amendments to reflect legislative changes and align with existing policies	Development Services	Development Approvals
Facility Booking Guideline policy for non-profit groups	MUN-FAC-415	Amendments to reflect current practices and improve clarity b	Community Services	Neighbourhood Programs and Services

Policies to be Repealed

Policy Name	Policy Number	Status	Reason for Repeal	Department	Division
Delegation of Authority - General Manager of Development & Technical Services	ADM-AUT-142	Regulation or legislation is already in place	Replaced by By-law 2023-103	Development Services	Development Approvals
Kitchener Housing Inc - Directors	ADM-AUT-249	Regulation or legislation is already in place	Governed by the Ontario Not-For-Profit Act	Corporate Services	Legislated Services
Printing - Sports, Social Services & Cultural Groups	ADM-COM-666:	Policy found redundant, outmoded or dysfunctional	Printing service provision changed and no longer a requirement sought by groups	Community Services	Sport
Property Taxes - Penalty Cancellation	FIN-FEE-695	Policy has been replaced with another policy	Eliminating this policy and consolidating the content with FIN-FEE-518	Finance	Revenue

Street Services - Recovery of Costs	FIN-FEE-805	Policy found redundant, outmoded or dysfunctional and Regulation or legislation is already in place	Replaced by a by-law and the Fees and Charges schedule.	Finance	Revenue
Tangible Capital Assets – Transitional Provisions	FIN-REP-699	Regulation or legislation is already in place	Transition happened prior to 2010	Finance	Financial Planning
Behaviour- Unacceptable Conduct in Community Services Facilities.	MUN-FAC-345	Policy has been replaced with another policy	Repeal Recommended arising from approval of MUN-FAC-495 in October 2024	Community Services	Neighbourhood Programs and Services
Smoking - All City Facilities	MUN-FAC-500	Regulation or legislation is already in place	Policy no longer required with passage of the Smoke-Free Ontario Act, 2017, S.O. 2017, c. 26, Sched. 3	Infrastructure Services	Facilities Management
Drainage	MUN-UTI-1245	Program or program funding no longer exists and Regulation or legislation is already in place	The report referenced has been superseded by the Drainage Act provisions	Development Services	Engineering
Sewer Connection - Huron Business Park	MUN-UTI-1255	Program or program funding no longer exists	Policy no longer required as development has occurred	Development Services	Engineering
Water Leaks – Responsibility	MUN-UTI-820	Program or program funding no longer exists and Regulation or legislation is already in place	Drinking Water Quality Management System procedures override	Infrastructure Services	Water and Gas Utilities

	POLICY	<u>Policy No:</u> GOV-BOA-077
<u>Policy Title:</u> COMPASS KITCHENER - TERMS OF REFERENCE <u>Policy Type:</u> COUNCIL <u>Category:</u> Governance <u>Sub-Category:</u> Board & Committee <u>Author:</u> Author Unknown <u>Dept/Div:</u> Chief Administrator's Office / Administration	<u>Approval Date:</u> March 31, 2003	
	<u>Reviewed Date:</u> July 2016 <u>Next Review Date:</u> July 2021 <u>Reviewed Date:</u>	
	<u>Last Amended:</u> August 27, 2018	
	<u>Replaces:</u>	
	<u>Repealed:</u> <u>Replaced by:</u>	
<u>Related Policies, Procedures and/or Guidelines:</u>		

1. POLICY PURPOSE:

Compass Kitchener serves as a liaison between the City of Kitchener and residents, providing advice to Council on the community's vision and priorities during the development of the city's strategic plan. The committee also delivers an annual report to Council evaluating the implementation of the strategic plan with advice and recommendations.

2. DEFINITIONS:

N/A

3. SCOPE:

POLICY APPLIES TO THE FOLLOWING:	
<input type="checkbox"/> All Employees	
<input type="checkbox"/> All Full-Time Employees	<input type="checkbox"/> All Union
<input type="checkbox"/> Management	<input type="checkbox"/> C.U.P.E. 68 Civic
<input type="checkbox"/> Non Union	<input type="checkbox"/> C.U.P.E. 68 Mechanics

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<input type="checkbox"/> Temporary	<input type="checkbox"/> C.U.P.E. 791
<input type="checkbox"/> Student	<input type="checkbox"/> I.B.E.W. 636
<input type="checkbox"/> Part-Time Employees	<input type="checkbox"/> K.P.F.F.A.
<input type="checkbox"/> Specified Positions only:	<input type="checkbox"/> Other:
<input type="checkbox"/> Council	<input type="checkbox"/> Local Boards & Advisory Committees

4. POLICY CONTENT:

4.1 Goals

- (a) To identify and evaluate community values, and goals and priorities in, and with, the community.
- (b) To provide advice and recommendations to Council on strategic priorities.
- (c) To evaluate and report on progress and implementation of the strategic plan to Council and the community.
- (d) To ensure communication and collaboration among Advisory Committees of Council.

4.2 Specific Duties

- (a) To attend and actively participate in Compass Kitchener meetings.
- (b) To assist city staff in designing implementing and facilitating community engagement processes prior to each municipal election that identify and validate the community's vision and strategic priorities contributing to the development of the city's strategic plan.
- (c) To develop an evaluation framework in collaboration with city staff for the purpose of evaluating the implementation of the Strategic Plan.
- (d) To prepare and present regular report cards to Council and the community on Compass Kitchener's assessment of strategic plan implementation.

Policy No: GOV-BOA-077

Policy Title: COMPASS KITCHENER – TERMS OF REFERENCE

- (e) To convene two yearly all advisory committee meetings for the purpose of information sharing and identifying opportunities for collaboration, one for Chairs and Vice Chairs and the second for all Committees' full membership.

4.3 Committee Composition, Reporting and Decision Making

- (a) The Compass Kitchener Committee will be composed of no less than 8 and no more than 12 community members, supported by City of Kitchener staff. It is desired that the Committee have diverse representation reflective of the current community context and the City's demographic make-up as follows:
 - i. All Council (Ex Officio), and
 - ii. 8-12 community members representing the diversity of the City of Kitchener
- (b) Normally, appointments will be made through Council's annual appointment meeting in November of each year.
- (c) Members will serve for a period of 2 years, up to a maximum of 8 years.
- (d) The Committee shall choose a Chair and Vice-Chair at the beginning of each new term, which commences in January every two years.
- (e) Meetings will be held monthly or at the call of the Chair.
- (f) The Committee shall report directly to Council.
- (g) The Committee strives to make decisions through consensus. If consensus cannot be reached, the decision will be made by vote and a simple majority is required.

5. HISTORY OF POLICY CHANGES

Administrative Updates

2016-06 - Policy I-77 template re-formatted to new numbering system and given number GOV-BOA-077.

2018-04-03 - Department name change due to corporate re-organization.

Formal Amendments

2006-12-04 - As per Council directive

2009-08-24 - As per Council directive

2018-08-27 - As per Council directive

Policy No: GOV-BOA-077

Policy Title: COMPASS KITCHENER – TERMS OF REFERENCE

2025-06-16 – As per Council directive.

	POLICY	<u>Policy No:</u> GOV-BOA-077
<u>Policy Title:</u> COMPASS KITCHENER - TERMS OF REFERENCE <u>Policy Type:</u> COUNCIL <u>Category:</u> Governance <u>Sub-Category:</u> Board & Committee <u>Author:</u> Author Unknown <u>Dept/Div:</u> Chief Administrator's Office / Administration	<u>Approval Date:</u> March 31, 2003	
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	<u>Replaces:</u>	
	<u>Repealed:</u> <u>Replaced by:</u>	
<u>Related Policies, Procedures and/or Guidelines:</u> To be included at next review.		

1. POLICY PURPOSE:

~~Compass Kitchener provides advice to Council on Guiding Principles, Values, and Strategic Priorities on a regular basis, with the community's input and participation. This Committee creates and leads public engagement processes with staff to determine community concerns. It identifies community priorities for action, and to monitors progress toward achieving the community vision and in implementing the Strategic Plan. The community priorities comprise an integral component of the City of Kitchener Strategic Plan.~~

Compass Kitchener serves as a liaison between the City of Kitchener and residents, providing advice to Council on the community's vision and priorities during the development of the city's strategic plan. The committee also delivers an annual report to Council evaluating the implementation of the strategic plan with advice and recommendations.

2. DEFINITIONS:

~~To be included at next review.~~

Policy No: GOV-BOA-077

Policy Title: COMPASS KITCHENER – TERMS OF REFERENCE

3. SCOPE:

POLICY APPLIES TO THE FOLLOWING:	
<input type="checkbox"/> All Employees	
<input type="checkbox"/> All Full-Time Employees	<input type="checkbox"/> All Union
<input type="checkbox"/> Management	<input type="checkbox"/> C.U.P.E. 68 Civic
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<input type="checkbox"/> Specified Positions only:	<input type="checkbox"/> Other:
<input type="checkbox"/> Council	<input type="checkbox"/> Local Boards & Advisory Committees

~~———— To be included at next review.~~

4. POLICY CONTENT:

4.1 Goals

- (a) To identify ~~critical strategic issues and evaluate community values,~~ and goals and priorities in, and with, the community.
- (b) To ~~evaluate and recommend~~ provide advice and recommendations to Council on strategic priorities.
- ~~(c) ——— To monitor and evaluate progress against achievement of strategic priorities.~~
- (d) To evaluate and report on progress ~~made toward achieving strategic priorities and~~ implementation of the strategic plan to Council and the community.
- (e) ——— To ensure communication and collaboration among Advisory Committees of Council.

Policy No: GOV-BOA-077

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~~4.2 Objectives~~

- ~~(a) To create and lead public engagement processes in collaboration with staff.~~
- ~~(b) To determine evaluation criteria for use in measuring Council implementation of strategic priorities.~~
- ~~(c) To establish a reporting tool(s) to monitor progress on implementing changes in collaboration with staff.~~
- ~~(e) To bring Advisory Committees of Council together on a regular basis to share information and identify opportunities for collaboration.~~

~~4.3 Committee Composition, Reporting and Decision Making~~

- ~~(a) The Compass Kitchener Committee will be composed of no less than 8 and no more than 12 community members, supported by City of Kitchener staff. It is desired that the Committee have diverse representation reflective of the current community context and the City's demographic make-up as follows:
 - ~~(i) All Council (Ex Officio), and~~
 - ~~(ii) 8-12 community members representing the diversity of the City of Kitchener~~~~
- ~~(b) Normally, appointments will be made through Council's annual appointment meeting in November of each year.~~
- ~~(c) Members will serve for a period of 2 years, up to a maximum of 8 years.~~
- ~~(d) The Committee shall annually choose a Chair and Vice Chair.~~
- ~~(d) Meetings will be held monthly or at the call of the Chair.~~
- ~~(e) The Committee shall report directly to Council.~~
- ~~(f) The Committee strives to make decisions through consensus. If consensus cannot be reached, the decision will be made by vote and a simple majority is required.~~

~~4.42 Responsibilities Specific Duties~~

Policy No: GOV-BOA-077

Policy Title: COMPASS KITCHENER – TERMS OF REFERENCE

~~In addition to attending regular meetings Compass Kitchener members have an active role outside of meetings preparing material, working with staff and participating in community engagement activities in fulfilling Committee responsibilities for:~~

- ~~(a) To attend and actively participate in Compass Kitchener meetings.~~
- ~~(a)(b) To assist city staff in designing and implementing and facilitating community public engagement processes in collaboration with staff prior to each municipal election that identify and to validate the community's vision and major strategic priorities and recommending critical community priorities before each municipal election. contributing to the development of the city's strategic plan.~~
- ~~(c) To develop an evaluation framework in collaboration with city staff for the purpose of evaluating the implementation of the Strategic Plan.~~
- ~~(d) To prepare and present regular report cards to Council and the community on Compass Kitchener's assessment of strategic plan implementation.~~
- ~~(e) To convene two yearly all advisory committee meetings for the purpose of information sharing and identifying opportunities for collaboration, one for Chairs and Vice Chairs and the second for all Committees' full membership.~~

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(e) Meetings will be held monthly or at the call of the Chair.

(f) The Committee shall report directly to Council.

(g) The Committee strives to make decisions through consensus. If consensus cannot be reached, the decision will be made by vote and a simple majority is required.

~~(b) Reporting to Council on critical community priorities to assist in the establishment of, and updating of, Council's four year Strategic Plan and annual Business Plans.~~

~~(c) Developing evaluation criteria in collaboration with staff reflective of the community's priorities and monitoring the City's performance against goals included in the Strategic Plan for the City of Kitchener.~~

~~(d) Reporting on performance to Council and the Community on an annual (Report Card) basis.~~

~~(e) Ensuring communication and collaboration among Advisory Committees of Council by convening two yearly meetings, one for Chairs and Vice Chairs and the second for all Committees' full membership.~~

~~(f) Developing a yearly workplan and submitting it to Council for feedback.~~

5. HISTORY OF POLICY CHANGES

Administrative Updates

2016-06 - Policy I-77 template re-formatted to new numbering system and given number GOV-BOA-077.

2018-04-03 - Department name change due to corporate re-organization.

Formal Amendments

2006-12-04 -- As per Council directive

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2025-06-16 – As per Council directive.

	<h1>POLICY</h1>	<u>Policy No:</u> FIN-FEE-517
<u>Policy Title:</u> COLLECTIONS- UTILITY AND MISCELLANEOUS RECEIVABLE <u>Policy Type:</u> COUNCIL <u>Category:</u> Finance <u>Sub-Category:</u> Fees, Costs & Collection <u>Author:</u> Director of Revenue <u>Dept/Div:</u> Financial Services/Revenue Division	<u>Approval Date:</u> Click here to enter a date. <u>Reviewed Date:</u> June, 2025 <u>Next Review Date:</u> June, 2030 <u>Reviewed Date:</u> Click here to enter text. <u>Last Amended:</u> June 23, 2016 <u>Replaces:</u> Click here to enter text. <u>Repealed:</u> Click here to enter a date. <u>Replaced by:</u> Click here to enter text.	
<u>Related Policies, Procedures and/or Guidelines:</u> Municipal Act		

1. POLICY PURPOSE:

The purpose of the utility collections policy is to document and improve existing collection practices as it relates to collection of utility and miscellaneous receivables.

2. DEFINITIONS:

Good Payment History – Where a residential customer has been serviced by an electricity or gas distributor in North America for twelve consecutive months (within the last 24 months) and has not received any disconnection notice, late payment charge and has not had more than one pre-authorized payment or cheque returned due to insufficient funds.

Interest – is the amount added to the utility account once the utility bill is in arrears.

3. SCOPE:

POLICY APPLIES TO THE FOLLOWING:

Policy No: FIN-FEE-517

Policy Title: COLLECTIONS- UTILITY AND MISCELLANEOUS RECEIVABLE

<input checked="" type="checkbox"/> All Employees	
<input type="checkbox"/> All Full-Time Employees	<input type="checkbox"/> All Union
<input type="checkbox"/> Management	<input type="checkbox"/> C.U.P.E. 68 Civic
<input type="checkbox"/> Non Union	<input type="checkbox"/> C.U.P.E. 68 Mechanics
<input type="checkbox"/> Temporary	<input type="checkbox"/> C.U.P.E. 791
<input type="checkbox"/> Student	<input type="checkbox"/> I.B.E.W. 636
<input type="checkbox"/> Part-Time Employees	<input type="checkbox"/> K.P.F.F.A.
<input type="checkbox"/> Specified Positions only:	<input type="checkbox"/> Other:
<input type="checkbox"/> Council	<input type="checkbox"/> Local Boards & Advisory Committees

The Municipal Act serving as the base, this policy provides a guide to staff on aspects of billing and collection of utility and miscellaneous receivables as it applies to the City of Kitchener.

4. POLICY CONTENT:

OBJECTIVES

- i. Establish processes for billing of utilities and miscellaneous receivables.
- ii. Ensure the timely collection of utilities and miscellaneous receivables.
- iii. Establish processes to collect utilities and miscellaneous receivables.

GOVERNING PRINCIPLES

- i. The procedure of collecting utilities and miscellaneous receivables should be applied universally, uniformly, and consistently.
- ii. The City Treasurer may exercise discretion in furthering the objectives of this policy.
- iii. To clearly articulate the guidelines staff will follow for collections of utility and miscellaneous receivables.
- iv. At all times, the City should take reasonable care to respect and protect the interest of the customer as well as that of the City, including the rights to privacy and confidentiality.

BILLING PROCEDURES

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Policy Title: COLLECTIONS- UTILITY AND MISCELLANEOUS RECEIVABLE

- i. All customers will receive bills for services rendered during the billing period. This can include charges for consumption for utility or other services.
- ii. Bills will be delivered in a timely manner, with due dates clearly indicated. The City will make reasonable efforts to provide bills electronically or through paper mail, depending on customer preferences.
- iii. Customers will be informed of any changes to billing rates or fees at least 30 days before the effective date.

CONTRACT FOR SERVICE

Tenants requesting service with Kitchener Utilities (KU) will be required to:

- i. Sign a completed Tenant Contract. When signed, the Tenant Contract forms a legal and binding contract that the customer and KU have accepted and mutually agreed to the terms of the Agreement.
- ii. Present one piece of appropriate picture identification or two pieces of government identification.
- iii. If the property has multiple units, for any utility service where there is only one meter or one gate box, the utilities will remain in the owner's name.

SECURITY DEPOSITS

- i. Residential and commercial tenants will be required to pay a Security Deposit to KU when applying for service unless the customer is able to provide confirmation of a "Good Payment History". Security Deposits may be required from any customer who does not maintain a "Good Payment History" for the required time period.
- ii. Security deposits may be in the form of cash or cheque. A letter of credit will not be an acceptable form of security deposit.
- iii. The tenant deposit will be charged to the customer's account at the time of the application. All normal billing rules apply to tenant deposits added to a customer account.

Administration and Refund of Security Deposits

- i. All amounts held on deposit will be applied to the final bill on close of the customer account.

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Policy Title: COLLECTIONS- UTILITY AND MISCELLANEOUS RECEIVABLE

- ii. For existing customers where a Security Deposit has not been collected, or a customer who previously was granted a security deposit waiver, a Security Deposit will be required if the customer has not maintained a "Good Payment History" for the required time period.
- iii. A customer failing to provide the appropriate security deposit shall be deemed to be in the position as a customer in arrears and subject to collection procedures including service disconnection if the deposit remains unpaid past the due date.
- iv. Deposits may be requested and may be adjusted to reflect changes in rates, actual usage, or if a "Good Payment History" was not maintained.

Tenant Deposit Amounts

- i. Residential Customers - Natural Gas
 - Minimum amount as specified on the Fees and Charges Schedule
- ii. Residential Customers - Water and Sewer
 - Minimum amount as specified on the Fees and Charges Schedule
- iii. Commercial Customers - Natural Gas
 - Minimum amount as specified on the Fees and Charges Schedule, or
 - Three times the monthly average of the previous twelve months consumption history
 - In the absence of consumption history, \$200.00 per 1,000 sq. ft. of space rounded to the highest \$25.00.
- iv. Commercial Customers - Water and Sewer
 - Minimum amount as specified on the Fees and Charges Schedule, or
 - Three times the monthly average of the previous twelve months consumption history.
 - In the absence of consumption history, Revenue staff will determine the deposit amount based on type of business.
- v. A commercial deposit amount may be reviewed, upon request, at any time if there is sufficient history to support a change.

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Waiving of Tenant Deposits

- i. The tenant deposit may be waived for tenants signing up for the pre-authorized payment plan. KU reserves the right to charge the deposit to the account if the pre-authorized plan is revoked by KU due to unacceptable payment history.
- ii. The tenant deposit may be waived for tenants providing Good Payment History.

Interest on Security Deposits

Interest on cash security deposits is paid annually commencing on receipt of any paid deposit amount and will be credited to the customer's utility account. The interest rate paid on cash security deposits shall be at the Prime Business Rate as published on the Bank of Canada website less 2%, updated quarterly.

Security Deposit Exemptions

- i. The following customers do not require a security deposit:
 - Banks and Credit Unions
 - Trust Companies (Trust Company Real Estate offices are not exempt)
 - Government Agencies including City, Region, Provincial and Federal offices including Liquor Stores.
 - Customers who own their own property.
- ii. A deposit is not required if a customer provides a letter of reference from a gas or electric distributor in Canada confirming a "Good Payment History" for the relevant time period. If an existing KU customer signs up at a different address and has "Good Payment History" with KU previously, the existing deposit on file may be refunded or transferred to the new account.

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- iii. Any member of the Revenue Management Team may in special circumstances alter the deposit amount or payment arrangements of the Security Deposit.

MAILING OF BILLS

- I. Any notices sent by ordinary mail are 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. Failure to notify the Revenue Division of an address change is not an error.
- II. A customer may enroll in the City's electronic billing (e-billing) option to receive their utility bill notification directly to the e-mail address provided. The utility bill shall be deemed to have been received on the next business day after the notification was sent.

PAYMENT OF BILLS

- i. Payment will be in the form of cash, cheques, money orders, bank drafts, pre-authorized payment plan, internet and telephone banking made payable to the City of Kitchener. Cheques which are post-dated will be accepted and held by the Revenue Division. Payment of Utility and miscellaneous receivable will be accepted at the City of Kitchener, Revenue Division, at local banks or via mail to:

City of Kitchener,
Finance and Corporate Services
Revenue Division
P.O. Box 1113 STN C
Kitchener, ON
N2G 4R6

- ii. A bill is due when rendered by KU.
- iii. A customer may pay the bill without the application of a late payment charge on amounts paid on or before the seventeenth day after the bill is issued.
- iv. Payments will be deemed to be made on the date payment is received by KU.
- v. Notification of all past due amounts will be included in the following month's billing.
- vi. In the case of retroactive billing, payment arrangements for the back billed amount may be approved by a Customer Service Representative or a

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member of the Revenue Management team depending on the period back billed and the amount of the retroactive billing.

- vii. Change will not be returned for cheques accepted in excess of the amount due. Should a credit appear on the Utility or Finance account because of the payment, it will be applied to subsequent bills not yet due. However, at the request of the resident a refund cheque will be requisitioned, after allowing sufficient time (15 business days) for the resident's cheque to clear their financial institution. Further, any administrative fees will be applicable as outlined in the City's Fees and Charges Schedule for the related year.
- viii. Should payment be tendered in US funds, it will be accepted at the exchange rate established by the financial institution holding the accounts of the City of Kitchener on that day.

ALLOCATION OF PAYMENTS

- i. Payment will be applied to any outstanding deposits and to any outstanding arrears before being applied to the current billing, unless KU has made special considerations.

LATE PAYMENT CHARGES

- i. If the bill is unpaid on the seventeenth day, a one-time "late" payment charge of two percent will be applied.
- ii. Late payment charges of up to \$20.00 may be waived due to extenuating circumstances at the discretion of authorized Revenue staff. Late payment charges exceeding \$20.00 may be waived due to extenuating circumstances at the discretion of a member of the Revenue Management team.

BILLING ERRORS

- i. Where billing errors have resulted in over-billing, the customer will be credited with the amount erroneously paid for a period not exceeding six years.
- ii. Where billing errors have resulted in under-billing, the customer may be charged for a period not exceeding:
 - one year or
 - six years in cases such as tampering or fraud
- iii. Where a customer is responsible for the under-billing, the utility may require payment of the full amount of the under-billing on the next bill or on a separate bill.

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UNAUTHORIZED CONSUMPTION

- i. Where meter tampering or theft of service has been detected, the customer may be charged for consumption based on previous history, or actual usage, or similar use properties for the applicable period.
- ii. In addition to the consumption charges outlined under billing errors above, an administration fee as outlined in the Fees and Charges Schedule will be applied to the account where meter tampering or theft of service has been detected.

TERMINATION NOTICES

A. Active Tenants

- i. Natural gas and water customers with a past due amount greater than the parameters set by the Revenue Division will be reviewed by a Collections Officer.
- ii. Natural gas and water customers will receive a termination notice in writing when the Collections Officer's assessment warrants this action. From November 1 to March 31 on tenant occupied properties, property owners will receive written notification of the pending service disconnection.
- iii. The customer will receive eight (8) calendar days' notice before termination of a service for non-payment.
- iv. Prior to disconnection, a representative of KU will make a reasonable effort to establish direct contact with the customer.
- v. If suitable payment arrangements have been made with Collections, further collection activity for that customer's billing period will be suppressed.
- vi. A 24-hour notice of disconnection will be delivered in person by a collection officer before service is disconnected.
- vii. Prior to actual termination, the customer's account is reviewed and approved for termination by a Collections Officer.
- viii. KU reserves the right to disconnect services as an alternative collection method.
- ix. Tenants with a service disconnected for a period greater than one year may be forwarded to a third-party collection agency.

B. Final Billed Tenants

- i. Collection letters will be sent to all tenants for accounts with a final billed arrears balance. All reasonable attempts to collect the arrears will be made.

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If the tenant has an active gas and/or water account, all unpaid arrears balances will be transferred to the active account.

- ii. If the final billed tenant does not have an active account, the arrears will be written off as an uncollectible debt following the bad debt write-off procedures as outlined in "Bad Debt Write off Procedures" section.

C. Active Owners

- i. Natural gas, water and/or rental water heater customers' accounts with a past due balance greater than the parameters set by the Revenue Division, will be reviewed by a Collections Officer.
- ii. Natural gas water and /or rental water heater customers will receive collections notice in writing when the Collections Officers assessment warrants this action.
- iii. The customer will receive eight (8) calendar days' notice before transferring the debt to the property tax account.
- iv. If suitable arrangements for payment have been made with Collections, all further collection activity for that customer's billing period will be suppressed.
- v. Prior to actual transfer to taxes, the customer's account is reviewed and approved for transfer to taxes by a Collections Officer.
- vi. KU reserves the right to disconnect services as an alternative collection method.
- vii. The Collections Officer will send a letter of advisement to the Mortgage Company about the transfer of utility arrears to taxes when property taxes are paid by the Mortgage Company.
- viii. If a property owner is in arrears on both utilities and taxes for a period of two years, the collection process for utility arrears will follow the same process as Active Tenants.
- ix. In situations where property taxes are only being paid and not the utilities, the collection process for utility arrears will follow the same process as Active Tenants.

D. Final Billed Owners

- i. A collection letter will be sent to the property owner for accounts with a final billed arrears balance.
- ii. All reasonable attempts to collect the arrears will be made.
- iii. If the customer still owns the property and taxes are paid by a Mortgage Company, a notice will be sent by a Collections Officer to advise the Mortgage Company of the transfer of utility arrears to taxes.

RECONNECTION OF SERVICES

Policy No: FIN-FEE-517

Policy Title: COLLECTIONS- UTILITY AND MISCELLANEOUS RECEIVABLE

- i. Payment in cash, certified cheque, money order or debit is required for the total arrears due before the utility service is restored.
- ii. Disconnected meters will be reconnected after regular office hours as follows:

- November 1 - March 31

Gas Service only will be reconnected with Revenue Division authorization. The customer is advised to contact a Collections Officer by 10:00 a.m. on the next business day to arrange for payment. Customers who do not meet this requirement will be disconnected the same day. No further after-hours reconnection will be permitted in this instance.

- April 1 - October 31

Gas or Water Services will not be reconnected after hours without Revenue Division authorization.

MISCELLANEOUS CHARGES

- i. Disconnection Fee - A disconnection fee as outlined in the Fees and Charges Schedule will be applicable for each disconnection.
- ii. Notice Delivery Fee- A notice delivery fee as outlined in the Fees and Charges Schedule will be applicable for each notice delivery.
- iii. Meter Removal due to Non-Payment - A meter removal fee as per the Fees and Charges schedule will be charged for each meter removal.
- iv. Utility Administration Fee- All customers who initiate service with Kitchener Utilities, or who change the location for service, shall pay a Utility Administration Fee for each transaction as outlined in the Fees and Charges Schedule.
- v. Returned Cheque Charge (or NSF Charge) - If a cheque is returned by the customer's financial institution as Not Sufficient Funds (NSF), the following will apply:
 - An administration fee as set out in the Fees and Charges Schedule will be charged to the customer's account.
 - A letter will be issued to the customer advising of the returned cheque. The payment will be requested in cash, debit, money order or certified cheque.
 - When the cheque returned by the customer's financial institution was made on a Disconnect Notice for a tenant, a subsequent Disconnect Notice will be issued to the tenant. (depending upon the time of year, the property owner may be sent a Notice of Pending Disconnect).

MISCELLANEOUS RECEIVABLES

Policy No: FIN-FEE-517

Policy Title: COLLECTIONS- UTILITY AND MISCELLANEOUS RECEIVABLE

- i. Miscellaneous Receivables include billing for services other than property taxes or Utilities. Examples of these services include Direct Detect for Fire Alarm Monitoring, Parking and Cemetery sales.
- ii. Friendly reminder notices will be sent out to all accounts with amounts in excess of one month overdue.
- iii. For arrears greater than 60 or 90 days, a collections letter will be sent out advising the customer that the invoice is past due and payment is required in full.
- iv. Accounts with arrears that are deemed as uncollectable by Collections Staff will be forwarded to a third-party collection agency.

BAD DEBT WRITE-OFF PROCEDURES

- i. Staff will write-off uncollectable accounts for both Utilities and Miscellaneous receivables two times a year.
- ii. A summary of write-offs by account category will be provided to Council two times a year.
- iii. An electronic file is transferred to an outside collection agency containing all eligible accounts two times a year.
- iv. Uncollectable Utility and Miscellaneous receivable accounts will be written off to the Allowance of doubtful Utility and Miscellaneous accounts respectively.
- v. If a customer with a bad debt write-off subsequently opens a new account in the KU service area, the Collections Officer and the collection agency will work in conjunction to collect the bad debt, including termination of service at the new location.

Refunds/Overpayments/Misapplied payments

- I. Refunds requested by customers due to overpayments must be submitted in writing and be accompanied by proof of payment. Utility accounts with balance owing will not be eligible for refunds unless approved by a member of the Revenue Management Team. Any administrative fees will be applicable as outlined in the City's Fees and Charges Schedule for the related year.
- II. Erroneous payments made by the customer to a utility account require a written request to correct the payment application. Any administrative fees will be applicable as outlined in the City's Fees and Charges Schedule for the related year.

Policy No: FIN-FEE-517

Policy Title: COLLECTIONS- UTILITY AND MISCELLANEOUS RECEIVABLE

- III. Overpayments from customers who cannot be located will be retained in a holding account for 7 years, after which the overpaid amount will be transferred to the Utility Reserve Fund.

Small Balance Write offs

- I. The Treasurer may cancel any overdue amount less than +/- \$10 that the customer owes to the City for the preceding year.
- II. The City shall not, otherwise, cancel any outstanding debt above \$10, unless the City Treasurer deems it appropriate to do so. The Treasurer's reasons for writing off any outstanding debt that is above \$10 should be communicated in writing to Council stating the reasons for taking such a decision.

5. HISTORY OF POLICY CHANGES

Administrative Updates

2016-06 - Policy I-518 template re-formatted to new numbering system and given number FIN-FEE-218.

Formal Amendments

2024-06-16 -Policy updated

	<h1>POLICY</h1>	<u>Policy No:</u> FIN-FEE-517
<u>Policy Title:</u> COLLECTIONS- UTILITY AND MISCELLANEOUS RECEIVABLE <u>Policy Type:</u> COUNCIL <u>Category:</u> Finance <u>Sub-Category:</u> Fees, Costs & Collection <u>Author:</u> Director of Revenue <u>Dept/Div:</u> Financial Services/Revenue Division	<u>Approval Date:</u> Click here to enter a date.	<u>Reviewed Date:</u> June, 2025
	<u>Next Review Date:</u> June, 2030	<u>Reviewed Date:</u> Click here to enter text.
	<u>Last Amended:</u> June 23, 2016	<u>Replaces:</u> Click here to enter text.
	<u>Repealed:</u> Click here to enter a date.	<u>Replaced by:</u> Click here to enter text.
<u>Related Policies, Procedures and/or Guidelines:</u> Municipal Act		

1. POLICY PURPOSE:

The purpose of the utility collections policy is to document and improve existing collection practices as it relates to collection of utility and miscellaneous receivables.

2. DEFINITIONS:

Good Payment History – Where a residential customer has been serviced by an electricity or gas distributor in North America for twelve consecutive months (within the last 24 months) and has not received any disconnection notice, late payment charge and has not had more than one pre-authorized payment or cheque returned due to insufficient funds.

Interest – is the amount added to the utility account once the utility bill is in arrears.

3. SCOPE:

POLICY APPLIES TO THE FOLLOWING:

Policy No: FIN-FEE-517

Policy Title: COLLECTIONS- UTILITY AND MISCELLANEOUS RECEIVABLE

<input checked="" type="checkbox"/> All Employees	
<input type="checkbox"/> All Full-Time Employees	<input type="checkbox"/> All Union
<input type="checkbox"/> Management	<input type="checkbox"/> C.U.P.E. 68 Civic
<input type="checkbox"/> Non Union	<input type="checkbox"/> C.U.P.E. 68 Mechanics
<input type="checkbox"/> Temporary	<input type="checkbox"/> C.U.P.E. 791
<input type="checkbox"/> Student	<input type="checkbox"/> I.B.E.W. 636
<input type="checkbox"/> Part-Time Employees	<input type="checkbox"/> K.P.F.F.A.
<input type="checkbox"/> Specified Positions only:	<input type="checkbox"/> Other:
<input type="checkbox"/> Council	<input type="checkbox"/> Local Boards & Advisory Committees

The Municipal Act serving as the base, this policy provides a guide to staff on aspects of billing and collection of utility and miscellaneous receivables as it applies to the City of Kitchener.

4. **POLICY CONTENT:**

OBJECTIVES

- i. Establish processes for billing of utilities and miscellaneous receivables.
- ii. Ensure the timely collection of utilities and miscellaneous receivables.
- iii. Establish processes to collect utilities and miscellaneous receivables.

GOVERNING PRINCIPLES

- i. The procedure of collecting utilities and miscellaneous receivables should be applied universally, uniformly, and consistently.
- ii. The City Treasurer may exercise discretion in furthering the objectives of this policy.
- iii. To clearly articulate the guidelines staff will follow for collections of utility and miscellaneous receivables.
- iv. At all times, the City should take reasonable care to respect and protect the interest of the customer as well as that of the City, including the rights to privacy and confidentiality.

BILLING PROCEDURES

Policy No: FIN-FEE-517

Policy Title: COLLECTIONS- UTILITY AND MISCELLANEOUS RECEIVABLE

- i. All customers will receive bills for services rendered during the billing period. This can include charges for consumption for utility or other services.
- ii. Bills will be delivered in a timely manner, with due dates clearly indicated. The City will make reasonable efforts to provide bills electronically or through paper mail, depending on customer preferences.
- iii. Customers will be informed of any changes to billing rates or fees at least 30 days before the effective date.

CONTRACT FOR SERVICE

Tenants requesting service with Kitchener Utilities (KU) will be required to:

- i. Sign a completed Tenant Contract. When signed, the Tenant Contract forms a legal and binding contract that the customer and KU have accepted and mutually agreed to the terms of the Agreement.
- ii. Present one piece of appropriate picture identification or two pieces of government identification.
- iii. If the property has multiple units, for any utility service where there is only one meter or one gate box, the utilities will remain in the owner's name.

SECURITY DEPOSITS

- i. Residential and commercial tenants will be required to pay a Security Deposit to KU when applying for service unless the customer is able to provide confirmation of a "Good Payment History". Security Deposits may be required from any customer who does not maintain a "Good Payment History" for the required time period.
- ii. Security deposits may be in the form of cash or cheque. A letter of credit will not be an acceptable form of security deposit.
- iii. The tenant deposit will be charged to the customer's account at the time of the application. All normal billing rules apply to tenant deposits added to a customer account.

Administration and Refund of Security Deposits

- i. All amounts held on deposit will be applied to the final bill on close of the customer account.

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- ii. For existing customers where a Security Deposit has not been collected, or a customer who previously was granted a security deposit waiver, a Security Deposit will be required if the customer has not maintained a "Good Payment History" for the required time period.
- iii. A customer failing to provide the appropriate security deposit shall be deemed to be in the position as a customer in arrears and subject to collection procedures including service disconnection if the deposit remains unpaid past the due date.
- iv. Deposits may be requested and may be adjusted to reflect changes in rates, actual usage, or if a "Good Payment History" was not maintained.

Tenant Deposit Amounts

- i. Residential Customers - Natural Gas
 - Minimum amount as specified on the Fees and Charges Schedule
- ii. Residential Customers - Water and Sewer
 - Minimum amount as specified on the Fees and Charges Schedule
- iii. Commercial Customers - Natural Gas
 - Minimum amount as specified on the Fees and Charges Schedule, or
 - Three times the monthly average of the previous twelve months consumption history
 - In the absence of consumption history, \$200.00 per 1,000 sq. ft. of space rounded to the highest \$25.00.
- iv. Commercial Customers - Water and Sewer
 - Minimum amount as specified on the Fees and Charges Schedule, or
 - Three times the monthly average of the previous twelve months consumption history.
 - In the absence of consumption history, Revenue staff will determine the deposit amount based on type of business.
- v. A commercial deposit amount may be reviewed, upon request, at any time if there is sufficient history to support a change.

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Waiving of Tenant Deposits

- i. The tenant deposit may be waived for tenants signing up for the pre-authorized payment plan. KU reserves the right to charge the deposit to the account if the pre-authorized plan is revoked by KU due to unacceptable payment history.
- ii. The tenant deposit may be waived for tenants providing Good Payment History.

Interest on Security Deposits

Interest on cash security deposits is paid annually commencing on receipt of any paid deposit amount and will be credited to the customer's utility account. The interest rate paid on cash security deposits shall be at the Prime Business Rate as published on the Bank of Canada website less 2%, updated quarterly.

Security Deposit Exemptions

- i. The following customers do not require a security deposit:
 - Banks and Credit Unions
 - Trust Companies (Trust Company Real Estate offices are not exempt)
 - Government Agencies including City, Region, Provincial and Federal offices including Liquor Stores.
 - Customers who own their own property.
- ii. A deposit is not required if a customer provides a letter of reference from a gas or electric distributor in Canada confirming a "Good Payment History" for the relevant time period. If an existing KU customer signs up at a different address and has "Good Payment History" with KU previously, the existing deposit on file may be refunded or transferred to the new account.

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Policy Title: COLLECTIONS- UTILITY AND MISCELLANEOUS RECEIVABLE

- iii. Any member of the Revenue Management Team may in special circumstances alter the deposit amount or payment arrangements of the Security Deposit.

MAILING OF BILLS

- I. Any notices sent by ordinary mail are 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. Failure to notify the Revenue Division of an address change is not an error.
- II. A customer may enroll in the City's electronic billing (e-billing) option to receive their utility bill notification directly to the e-mail address provided. The utility bill shall be deemed to have been received on the next business day after the notification was sent.

PAYMENT OF BILLS

- i. Payment will be in the form of cash, cheques, money orders, bank drafts, pre-authorized payment plan, internet and telephone banking made payable to the City of Kitchener. Cheques which are post-dated will be accepted and held by the Revenue Division. Payment of Utility and miscellaneous receivable will be accepted at the City of Kitchener, Revenue Division, at local banks or via mail to:

City of Kitchener,
Finance and Corporate Services
Revenue Division
P.O. Box 1113 STN C
Kitchener, ON
N2G 4R6

- ii. A bill is due when rendered by KU.
- iii. A customer may pay the bill without the application of a late payment charge on amounts paid on or before the seventeenth day after the bill is issued.
- iv. Payments will be deemed to be made on the date payment is received by KU.
- v. Notification of all past due amounts will be included in the following month's billing.
- vi. In the case of retroactive billing, payment arrangements for the back billed amount may be approved by a Customer Service Representative or a

Policy No: FIN-FEE-517

Policy Title: COLLECTIONS- UTILITY AND MISCELLANEOUS RECEIVABLE

member of the Revenue Management team depending on the period back billed and the amount of the retroactive billing.

- vii. Change will not be returned for cheques accepted in excess of the amount due. Should a credit appear on the Utility or Finance account because of the payment, it will be applied to subsequent bills not yet due. However, at the request of the resident a refund cheque will be requisitioned, after allowing sufficient time (15 business days) for the resident's cheque to clear their financial institution. Further, any administrative fees will be applicable as outlined in the City's Fees and Charges Schedule for the related year.
- viii. Should payment be tendered in US funds, it will be accepted at the exchange rate established by the financial institution holding the accounts of the City of Kitchener on that day.

ALLOCATION OF PAYMENTS

- i. Payment will be applied to any outstanding deposits and to any outstanding arrears before being applied to the current billing, unless KU has made special considerations.

LATE PAYMENT CHARGES

- i. If the bill is unpaid on the seventeenth day, a one-time "late" payment charge of two percent will be applied.
- ii. Late payment charges of up to \$20.00 may be waived due to extenuating circumstances at the discretion of authorized Revenue staff. Late payment charges exceeding \$20.00 may be waived due to extenuating circumstances at the discretion of a member of the Revenue Management team.

BILLING ERRORS

- i. Where billing errors have resulted in over-billing, the customer will be credited with the amount erroneously paid for a period not exceeding six years.
- ii. Where billing errors have resulted in under-billing, the customer may be charged for a period not exceeding:
 - one year or
 - six years in cases such as tampering or fraud
- iii. Where a customer is responsible for the under-billing, the utility may require payment of the full amount of the under-billing on the next bill or on a separate bill.

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Policy Title: COLLECTIONS- UTILITY AND MISCELLANEOUS RECEIVABLE

UNAUTHORIZED CONSUMPTION

- i. Where meter tampering or theft of service has been detected, the customer may be charged for consumption based on previous history, or actual usage, or similar use properties for the applicable period.
- ii. In addition to the consumption charges outlined under billing errors above, an administration fee as outlined in the Fees and Charges Schedule will be applied to the account where meter tampering or theft of service has been detected.

TERMINATION NOTICES

A. Active Tenants

- i. Natural gas and water customers with a past due amount greater than the parameters set by the Revenue Division will be reviewed by a Collections Officer.
- ii. Natural gas and water customers will receive a termination notice in writing when the Collections Officer's assessment warrants this action. From November 1 to March 31 on tenant occupied properties, property owners will receive written notification of the pending service disconnection.
- iii. The customer will receive eight (8) calendar days' notice before termination of a service for non-payment.
- iv. Prior to disconnection, a representative of KU will make a reasonable effort to establish direct contact with the customer.
- v. If suitable payment arrangements have been made with Collections, further collection activity for that customer's billing period will be suppressed.
- vi. **A 24-hour notice of disconnection will be delivered in person by a collection officer before service is disconnected.**
- vii. Prior to actual termination, the customer's account is reviewed and approved for termination by a Collections Officer.
- viii. KU reserves the right to disconnect services as an alternative collection method.
- ix. Tenants with a service disconnected for a period greater than one year may be forwarded to a third-party collection agency.

B. Final Billed Tenants

- i. Collection letters will be sent to all tenants for accounts with a final billed arrears balance. All reasonable attempts to collect the arrears will be made.

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Policy Title: COLLECTIONS- UTILITY AND MISCELLANEOUS RECEIVABLE

If the tenant has an active gas and/or water account, all unpaid arrears balances will be transferred to the active account.

- ii. If the final billed tenant does not have an active account, the arrears will be written off as an uncollectible debt following the bad debt write-off procedures as outlined in "Bad Debt Write off Procedures" section.

C. Active Owners

- i. Natural gas, water and/or rental water heater customers' accounts with a past due balance greater than the parameters set by the Revenue Division, will be reviewed by a Collections Officer.
- ii. Natural gas water and /or rental water heater customers will receive collections notice in writing when the Collections Officers assessment warrants this action.
- iii. The customer will receive eight (8) calendar days' notice before transferring the debt to the property tax account.
- iv. If suitable arrangements for payment have been made with Collections, all further collection activity for that customer's billing period will be suppressed.
- v. Prior to actual transfer to taxes, the customer's account is reviewed and approved for transfer to taxes by a Collections Officer.
- vi. KU reserves the right to disconnect services as an alternative collection method.
- vii. The Collections Officer will send a letter of advisement to the Mortgage Company about the transfer of utility arrears to taxes when property taxes are paid by the Mortgage Company.
- viii. If a property owner is in arrears on both utilities and taxes for a period of two years, the collection process for utility arrears will follow the same process as Active Tenants.
- ix. In situations where property taxes are only being paid and not the utilities, the collection process for utility arrears will follow the same process as Active Tenants.

D. Final Billed Owners

- i. A collection letter will be sent to the property owner for accounts with a final billed arrears balance.
- ii. All reasonable attempts to collect the arrears will be made.
- iii. If the customer still owns the property and taxes are paid by a Mortgage Company, a notice will be sent by a Collections Officer to advise the Mortgage Company of the transfer of utility arrears to taxes.

RECONNECTION OF SERVICES

Policy No: FIN-FEE-517

Policy Title: COLLECTIONS- UTILITY AND MISCELLANEOUS RECEIVABLE

- i. Payment in cash, certified cheque, money order or debit is required for the total arrears due before the utility service is restored.
- ii. Disconnected meters will be reconnected after regular office hours as follows:

- November 1 - March 31

Gas Service only will be reconnected with Revenue Division authorization. The customer is advised to contact a Collections Officer by 10:00 a.m. on the next business day to arrange for payment. Customers who do not meet this requirement will be disconnected the same day. No further after-hours reconnection will be permitted in this instance.

- April 1 - October 31

Gas or Water Services will not be reconnected after hours without Revenue Division authorization.

MISCELLANEOUS CHARGES

- i. Disconnection Fee - A disconnection fee as outlined in the Fees and Charges Schedule will be applicable for each disconnection.
- ii. Notice Delivery Fee- A notice delivery fee as outlined in the Fees and Charges Schedule will be applicable for each notice delivery.
- iii. Meter Removal due to Non-Payment - A meter removal fee as per the Fees and Charges schedule will be charged for each meter removal.
- iv. Utility Administration Fee- All customers who initiate service with Kitchener Utilities, or who change the location for service, shall pay a Utility Administration Fee for each transaction as outlined in the Fees and Charges Schedule.
- v. Returned Cheque Charge (or NSF Charge) - If a cheque is returned by the customer's financial institution as Not Sufficient Funds (NSF), the following will apply:
 - An administration fee as set out in the Fees and Charges Schedule will be charged to the customer's account.
 - A letter will be issued to the customer advising of the returned cheque. The payment will be requested in cash, debit, money order or certified cheque.
 - When the cheque returned by the customer's financial institution was made on a Disconnect Notice for a tenant, a subsequent Disconnect Notice will be issued to the tenant. (depending upon the time of year, the property owner may be sent a Notice of Pending Disconnect).

MISCELLANEOUS RECEIVABLES

Policy No: FIN-FEE-517

Policy Title: COLLECTIONS- UTILITY AND MISCELLANEOUS RECEIVABLE

- i. Miscellaneous Receivables include billing for services other than property taxes or Utilities. Examples of these services include Direct Detect for Fire Alarm Monitoring, Parking and Cemetery sales.
- ii. Friendly reminder notices will be sent out to all accounts with amounts in excess of one month overdue.
- iii. For arrears greater than 60 or 90 days, a collections letter will be sent out advising the customer that the invoice is past due and payment is required in full.
- iv. Accounts with arrears that are deemed as uncollectable by Collections Staff will be forwarded to a third-party collection agency.

BAD DEBT WRITE-OFF PROCEDURES

- i. Staff will write-off uncollectable accounts for both Utilities and Miscellaneous receivables two times a year.
- ii. A summary of write-offs by account category will be provided to Council two times a year.
- iii. An electronic file is transferred to an outside collection agency containing all eligible accounts two times a year.
- iv. Uncollectable Utility and Miscellaneous receivable accounts will be written off to the Allowance of doubtful Utility and Miscellaneous accounts respectively.
- v. If a customer with a bad debt write-off subsequently opens a new account in the KU service area, the Collections Officer and the collection agency will work in conjunction to collect the bad debt, including termination of service at the new location.

Refunds/Overpayments/Misapplied payments

- I. Refunds requested by customers due to overpayments must be submitted in writing and be accompanied by proof of payment. Utility accounts with balance owing will not be eligible for refunds unless approved by a member of the Revenue Management Team. Any administrative fees will be applicable as outlined in the City's Fees and Charges Schedule for the related year.
- II. Erroneous payments made by the customer to a utility account require a written request to correct the payment application. Any administrative fees will be applicable as outlined in the City's Fees and Charges Schedule for the related year.

Policy No: FIN-FEE-517

Policy Title: COLLECTIONS- UTILITY AND MISCELLANEOUS RECEIVABLE

- III. Overpayments from customers who cannot be located will be retained in a holding account for 7 years, after which the overpaid amount will be transferred to the Utility Reserve Fund.

Small Balance Write offs

- I. The Treasurer may cancel any overdue amount less than +/- \$10 that the customer owes to the City for the preceding year.
- II. The City shall not, otherwise, cancel any outstanding debt above \$10, unless the City Treasurer deems it appropriate to do so. The Treasurer's reasons for writing off any outstanding debt that is above \$10 should be communicated in writing to Council stating the reasons for taking such a decision.

5. HISTORY OF POLICY CHANGES

Administrative Updates

2016-06 - Policy I-518 template re-formatted to new numbering system and given number FIN-FEE-218.

Formal Amendments

2024-06-16 -Policy updated

	<h2>POLICY</h2>	Policy No: FIN-FEE-518
<p><u>Policy Title:</u> COLLECTIONS- PROPERTY TAXES</p> <p><u>Policy Type:</u> COUNCIL</p> <p><u>Category:</u> Finance</p> <p><u>Sub-Category:</u> Fees, Costs & Collection</p> <p><u>Author:</u> Director, Revenue Division</p> <p><u>Dept/Div:</u> Financial Services/Revenue Division</p>	<u>Approval Date:</u> Click here to enter a date.	<u>Reviewed Date:</u> June/2025 <u>Next Review Date:</u> June/2030 <u>Reviewed Date:</u> Click here to enter text.
<u>Related Policies, Procedures and/or Guidelines:</u> Municipal Act, Assessment Act	<u>Last Amended:</u> June 23, 2016	<u>Replaces:</u> Click here to enter text.
	<u>Repealed:</u> Click here to enter a date.	<u>Replaced by:</u> Click here to enter text.

1. **POLICY PURPOSE:**

To establish efficient and effective City of Kitchener procedures and processes for property tax billing and collection and to ensure municipal tax revenues are collected in a timely and effective manner.

2. **DEFINITIONS:**

Municipal Property Assessment Corporation (MPAC) – is responsible for

Policy No: FIN-FEE-518

Policy Title: COLLECTIONS-PROPERTY TAXES

accurately assessing and classifying properties in Ontario in compliance with the Assessment Act and regulations set by the Government of Ontario.

Penalties – are the amount added to the unpaid levies from current year in accordance with the Municipal Act, 2001.

Interest – is the amount added to the unpaid levies from prior years in accordance with the Municipal Act, 2001.

Property Taxes – are the total amount of levies calculated for City, Region and School Board purposes and includes all amounts added to the tax roll as permitted by the Municipal Act, 2001. Property taxes are calculated based on the current value assessment determined by MPAC and multiplied by the tax rate as determined by the City, Regional Council and the Minister of Finance in relation to education.

Tax Arrears – are the unpaid property taxes that remain unpaid after the due date has passed.

3. SCOPE:

POLICY APPLIES TO THE FOLLOWING:	
<input checked="" type="checkbox"/> All Employees	
<input type="checkbox"/> All Full-Time Employees	<input type="checkbox"/> All Union
<input type="checkbox"/> Management	<input type="checkbox"/> C.U.P.E. 68 Civic
<input type="checkbox"/> Non Union	<input type="checkbox"/> C.U.P.E. 68 Mechanics
<input type="checkbox"/> Temporary	<input type="checkbox"/> C.U.P.E. 791
<input type="checkbox"/> Student	<input type="checkbox"/> I.B.E.W. 636
<input type="checkbox"/> Part-Time Employees	<input type="checkbox"/> K.P.F.F.A.
<input type="checkbox"/> Specified Positions only:	<input type="checkbox"/> Other:
<input type="checkbox"/> Council	<input type="checkbox"/> Local Boards & Advisory Committees

The Municipal Act serving as the base, this policy provides a guide to staff on aspects of billing and collection of property tax as it applies to the City of Kitchener.

4. POLICY CONTENT:

OBJECTIVES

- I. Establish processes for billing for property tax
- II. Ensure the timely collection of property tax

Policy No: FIN-FEE-518

Policy Title: COLLECTIONS-PROPERTY TAXES

- III. Establish processes to collect property tax
- IV. Establish processes to collect property tax arrears

GOVERNING PRINCIPLES

- I. The procedure of collecting taxes should be applied universally, uniformly and consistently.
- II. The City Treasurer may exercise discretion in furthering the objectives of this policy.
- III. The City Treasurer may take all means necessary provided in the Municipal Act, 2001 to balance taxpayers' interests with that of the City. In so doing, The City Treasurer will strive to keep to minimum the administrative and legal costs.
- IV. At all times, the City should take reasonable care to respect and protect the interest of the taxpayer as well as that of the City, including the rights to privacy and confidentiality.

BILLING PROCEDURES

- I. Billing will be in two stages, interim and final billing. A by-law passed in advance by the City is a requirement to bring into effect both the Interim and Final tax billings.
- II. The tax billing will clearly identify the municipality, property, owner (s) and state the demand date. It will also identify the current year's assessed value, the annualized taxes for the prior calendar year, and any arrears owing against the property.
- III. Interim tax billing shall be based on a percentage of the annualized taxes of the property for the previous calendar year, not to exceed 50% of the previous year's annualized taxes.
- IV. The tax billing may include local improvement charges, area charges, business improvement area charges and any special charges levied by the municipality or provincial government.

Policy No: FIN-FEE-518

Policy Title: COLLECTIONS-PROPERTY TAXES

Interim Tax Billing

- I. Interim bills are based on the returned assessment from the Municipal Property Assessment Corporation. As authorized under Section 317 of the Municipal Act, 2001, the City will bill a property under this category based on no more than 50% of the previous year's annualized taxes billed.
- II. Interim bills are produced in January of every year.
- III. The treasurer shall send a tax bill to every taxpayer at least 21 days before any taxes shown on the tax bill are due.
- IV. The Municipal Act provides ground for the City to alter, to an appropriate level, the interim bills if it deems it too high or too low.

Final Billing

- I. Final tax bills are based on tax rates established in the City budget by-law, the Region of Waterloo and the Ontario Ministry of Finance which sets the education tax rate.
- II. Final Bills are produced in June of every year.
- III. The treasurer shall send a tax bill to every taxpayer at least 21 days before any taxes shown on the tax bill are due.
- IV. Final Bills are based on the sum of the current market value of the property and the appropriate tax rate, all local improvement charges, business improvement charges, any special charges levied by provincial legislation.
- V. The Final tax bill payable will be the sum of the interim tax bill deducted from the final tax amount.

Supplementary Tax Billing

- I. The Municipal Property Assessment Corporation (MPAC) usually provides additional assessment information on properties that necessitates a supplemental billing.
- II. Supplementary taxes are due on the date identified on the supplementary tax bill.

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- III. Supplementary taxes may be paid in installments for a period of up to a maximum of six months.
- IV. The Assessment Act provides two grounds when supplementary tax billing can be applied; Omissions and Additions.

Omissions

- i. The Municipal Act Section 33 provides grounds for the taxation of real property liable for taxation if that property was omitted in the tax roll of that current year at the time of assessment.
- ii. The taxable period allowed are the current year and the preceding two years.
- iii. The supplementary billing tax should be treated as a part of the full tax for the current year.
- iv. The supplementary tax bill will be post marked and mailed not later than 21 calendar days from the date of the first instalment due date.

Additions

- i. The Municipal Act Section 34 provides grounds for taxation of assessment of real property that has increased in value or has been added after the return of the last revised roll. The real property could have increased in value through the erection, alteration, enlargement or improvement of any building, structure, machinery, equipment or fixture or any portion thereof that commences to be used for any purpose.
- ii. The supplementary billing tax should be treated as a part of the full tax for the current year.
- iii. The supplementary tax bill will be post marked and mailed not later than 21 calendar days from the date of the first instalment due date.
- iv. The taxes apply to the current year only.

Due Date

Due dates for the payment of taxes shall be dependent, in the case of the Final Bill, on the final approval of Budgets by the City Council, Waterloo Regional Council and subsequent passing of the levy by-laws. Notwithstanding that there

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may be fluctuations because of budget approval, tax billing for all properties will normally be as follows:

A. Interim Bill

- i. The first instalments of taxes are due and payable on the first business day of March.
- ii. The second instalments of taxes are due and payable on the first business day of May.

B. Final Bill

- i. The first instalments of residential property taxes are due and payable on the first business day of July.
- ii. The second instalments of residential property taxes are due and payable on the first business day of September.
- iii. The first instalment of commercial, industrial and multi-residential property taxes are due and payable on the first business day of September unless otherwise noted in the property tax by-law.
- iv. The second instalment of commercial, industrial and multi-residential property taxes are due and payable on the first business day of October unless otherwise noted in the property tax by-law.

MAILING OF BILLS

- I. Any notices sent by ordinary mail are 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. Failure to notify the Revenue Division of an address change is not an error.
- II. A customer may enroll on the City's electronic billing (e-billing) option to receive their property tax bill notification directly to the e-mail address provided. The tax bill shall be deemed to have been received on the next business day after the notification was sent.
- III. Section 343 of the Municipal Act, 2001 provides that tax bills shall be sent to the taxpayer's residence or place of business or the premises where the taxes are payable for, unless that taxpayer directs the municipality otherwise. Further, Section 343 (8) of the Municipal Act, 2001 directs a municipality to continue to

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deliver tax bills to the address in its records until it is revoked in writing by the taxpayer.

PAYMENT OF BILLS

- I. Payment will be in the form of cash, cheques, money orders, bank drafts, pre-authorized payment plans, internet and telephone banking made payable to the City of Kitchener. Cheques which are post-dated to the tax due date will be accepted and held by the Revenue Division. Payment of taxes will be accepted at the City of Kitchener, Revenue Division, at local banks or via mail to:

City of Kitchener,
Finance and Corporate Services
Revenue Division
P. O. Box 1113 STN C
Kitchener, ON
N2G 4R6

- II. "Third Party" cheques will not be accepted. A cheque payable to the property owner is considered to be a third-party cheque and is not accepted as payment.
- III. A property owner may choose to enroll in Pre-Authorized Tax Payment (PTP) Plan option offered by the City. To enroll in the PTP plan, the account must be up to date and the completed form to enroll submitted 14 days in advance of the next scheduled withdrawal.
- IV. Change will 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 will be applied to subsequent instalments not yet due in the current year. However, at the request of the taxpayer a refund cheque will be requisitioned, after allowing sufficient time (15 business days) for the taxpayer's cheque to clear their financial institution. The minimum amount for a refund request to be processed will be \$25.00, unless the amount is in excess of the next tax instalment that is yet to become due. Further, any administrative fees will be applicable as outlined in the City's Fees and Charges Schedule for the related year.
- V. Should a payment be tendered in U.S. funds, it will be accepted at the exchange rate established by the financial institution holding the accounts of the City of Kitchener on that day.

ALLOCATION OF PAYMENTS

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- I. When a payment is received on account of taxes, 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.
- II. The payment shall then be applied against the taxes owing according to the length of time they have been owing, with the taxes imposed earlier being discharged before taxes imposed later.

RECEIPTS AND PROOF OF PAYMENT

- I. Reproduction of documents supporting payments and levy amounts will be charged as per the City's Fees and Charges Schedule for the related year.
- II. In the year of ownership change, the City will only provide a tax statement to the new owner advising of the amount that is outstanding on the property tax roll. The City will not make adjustments between the purchaser and the seller as it is expected that the law firms involved in the sale transaction will make the necessary allocations on the statement of adjustments on closing.

COLLECTION PROCEDURES

- I. Past due notices shall be sent once a year in early October. Notices are to be mailed no later than the 15th of the month. Any administrative fees related to mailing out the notices will be charged as per the City's Fees and Charges Schedule for the related year.
- II. In addition to past due notices, Collections Staff will issue no less than two letters twice per year on accounts that are two years in arrears.
- III. The Director of Revenue, or designate, in this case, Collection Staff, will attempt to contact the owner of a property at least once per year if taxes are in arrears for two or more years unless suitable payment arrangements have been established.
- IV. Payment Arrangements
 - i. The City may, at any time, enter into a payment arrangement with the property owner, in arrears for two years, before registering for a Certificate of Tax Arrears on a title to a property. The property owner shall provide a written

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commitment to pay all the outstanding taxes on terms agreeable to the City Treasurer. The agreement to commit to pay all realty taxes due by the tax payer, may cause the Treasurer to forego or forestall the registration of a Certificate of Tax Arrears.

- ii. Satisfactory payment arrangements would be a commitment to make payments on prearranged dates via Telephone or Internet banking or in Person.
- iii. The City may accept verbal arrangements pertaining to any property arrears less than three years.

V. Penalty on late or overdue payments

- i. Penalty at a rate of 1.25% of the amount of taxes due and unpaid, will be imposed as a penalty for the non-payment of taxes on the first day of default.
- ii. Interest charges at a rate of 1.25% each month of the amount of taxes due and unpaid, will be imposed for the non-payment of taxes. Interest will accrue only after the first day of default.
- iii. The City may waive one month of penalty and interest charges as a once-in-a-lifetime adjustment on the property tax account.

VI. Returned Cheques

- i. If a cheque is returned as “non-sufficient funds” on a taxpayer’s account, the taxpayer will be requested to replace the amount either by certified cheque or in cash.
- ii. A returned cheque fee will be applied to the tax account on all returned cheques regardless of reason.

ARREARS COLLECTION

Collection Process

- I. For tax accounts which indicate taxes owing as of December 31st of the preceding year, a collection letter is sent in the first quarter of the current year to the property owner (s) advising of the tax arrears situation and asking for payment in full or satisfactory payment arrangements to be made by a given date. If acceptable arrangements are made, the account is monitored for

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compliance and follow-up is done by telephone or in writing as required. Telephone contact is only used when the taxpayer has provided the municipality with a telephone number.

- II. If no reply is received, a second letter is sent in the second quarter of the year stating that failure to reply will result in further action being taken to collect the outstanding taxes, which could result in additional costs to the property owner.
- III. If no reply is received, another letter will be sent in the fourth quarter of the year.
- IV. All second-year tax arrears property owners will receive at least two letters per year.
- V. If a property is in a tax sale position, a registered letter will be sent in the first quarter of the third year. If no reply is received then a title search shall be performed to notify any, and all, mortgage holders of the property and the property owner will receive a final notice at this time. Thirty days will be given to pay out the arrears from the date of the letter. If no response or payment is received, contact is attempted by telephone or outside visit.
- VI. Having failed to obtain any response or satisfactory arrangement, the Director of Revenue will forward the property to the City's Legal Department for action.

Tax Sale

- I. Properties that are in arrears on January 1 of the 2nd year the taxes are due are eligible for tax registration under Section 373 of the Municipal Act. 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, including any associated costs.
- II. Registration is a last resort and should be avoided if possible, by encouraging the ratepayer to either make full payment or a mutually agreed upon payment plan.
- III. Letters and correspondence should encourage payment. It is only as a last resort or if numerous cheques are returned, that the property would become subject to tax registration.

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Small Balance Write offs

- I. The Treasurer may cancel any overdue amount less than \$10 that the taxpayer owes to the City for the preceding year.
- II. The City shall not, otherwise, cancel any outstanding debt above \$10, unless the City Treasurer deems it appropriate to do so. The Treasurer's reasons for writing off any outstanding debt that is above \$10 should be communicated in writing to Council stating the reasons for taking such a decision.

Interest on overpayment of taxes

- I. The City will pay interest on tax overpayments resulting from appeal decisions released to the City by the Assessment Review Board.
- II. Section 345 (6) of the Municipal Act, 2001 provides grounds for payment on tax overpayments by a municipality to the taxpayer. Interest would begin to accrue 120 days after the date of the decision is made known to the City. The rate of interest payable is in the same manner as interest is paid under subsection 257.11(4) of the Education Act, which states the rate of interest payable is the lowest Prime Rate reported to the Bank of Canada by any of the banks listed in schedule 1 of the Bank Act (Canada) on the date interest is paid. This interest rate will be paid commencing at the end of the 120-day period until the date the appeal adjustment is applied to the tax account.
- III. The appeal adjustment amount plus any applicable interest will be credited to the relevant tax roll number.

Tax Refunds

- I. Section 354.1 of the Municipal Act provides grounds for a municipality to pay a tax refund arising from assessment and tax appeals.
- II. The City will pay a tax refund to the owner of a property for any overpayment that arises because the land was assessed under Subsection 33 (Omissions) of the Assessment Act.

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- III. Section 351(9) of the Municipal Act, 2001 provides grounds for recovering taxes and any other funds owed to a municipality in the case that a municipality has to provide a refund to the property owner after selling off property belonging to a property owner whose property was disposed of under Tax Sale.
- IV. The City will deduct any tax refunds if the property owner has tax, utilities arrears or unpaid finance invoices at the same or other properties registered under that property owner's name.

Refund from Reassessment

- I. If ownership of property will change or has changed prior to the rebate as a result of reassessment, the City shall refund any overpayment to the owner of the land as shown on the tax roll on the date the adjustment is made.
- II. The City will endeavor to do everything within its ability to notify the prior owner and the current owner of the rules that apply in refunding any overpayment as a result of reassessment of the property.

Refunds/Overpayments/Misapplied payments

- I. Refunds requested by customers due to overpayments must be submitted in writing and be accompanied by proof of payment. Property tax accounts with balance owing will not be eligible for refunds unless approved by a member of the Revenue Management Team.
- II. Erroneous payments made by the customer to a tax account require a written request to correct the payment application. Any administrative fees will be applicable as outlined in the City's Fees and Charges Schedule for the related year.

5. HISTORY OF POLICY CHANGES

Administrative Updates

2016-06 - Policy I-518 template re-formatted to new numbering system and given number FIN-FEE-218.

Formal Amendments

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2024-06-16 -Policy updated

	<h2>POLICY</h2>	Policy No: FIN-FEE-518
<p><u>Policy Title:</u> COLLECTIONS- PROPERTY TAXES</p> <p><u>Policy Type:</u> COUNCIL</p> <p><u>Category:</u> Finance</p> <p><u>Sub-Category:</u> Fees, Costs & Collection</p> <p><u>Author:</u> Director, Revenue Division</p> <p><u>Dept/Div:</u> Financial Services/Revenue Division</p>	<u>Approval Date:</u> Click here to enter a date.	<p><u>Reviewed Date:</u> June/2025</p> <p><u>Next Review Date:</u> June/2030</p> <p><u>Reviewed Date:</u> Click here to enter text.</p>
<p><u>Related Policies, Procedures and/or Guidelines:</u> Municipal Act, Assessment Act</p>	<p><u>Last Amended:</u> June 23, 2016</p>	<p><u>Replaces:</u> Click here to enter text.</p>
	<p><u>Repealed:</u> Click here to enter a date.</p>	<p><u>Replaced by:</u> Click here to enter text.</p>

1. POLICY PURPOSE:

To establish efficient and effective City of Kitchener procedures and processes for property tax billing and collection and to ensure municipal tax revenues are collected in a timely and effective manner.

2. DEFINITIONS:

Municipal Property Assessment Corporation (MPAC) – is responsible for

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accurately assessing and classifying properties in Ontario in compliance with the Assessment Act and regulations set by the Government of Ontario.

Penalties – are the amount added to the unpaid levies from current year in accordance with the Municipal Act, 2001.

Interest – is the amount added to the unpaid levies from prior years in accordance with the Municipal Act, 2001.

Property Taxes – are the total amount of levies calculated for City, Region and School Board purposes and includes all amounts added to the tax roll as permitted by the Municipal Act, 2001. Property taxes are calculated based on the current value assessment determined by MPAC and multiplied by the tax rate as determined by the City, Regional Council and the Minister of Finance in relation to education.

Tax Arrears – are the unpaid property taxes that remain unpaid after the due date has passed.

3. SCOPE:

POLICY APPLIES TO THE FOLLOWING:	
<input checked="" type="checkbox"/> All Employees	
<input type="checkbox"/> All Full-Time Employees	<input type="checkbox"/> All Union
<input type="checkbox"/> Management	<input type="checkbox"/> C.U.P.E. 68 Civic
<input type="checkbox"/> Non Union	<input type="checkbox"/> C.U.P.E. 68 Mechanics
<input type="checkbox"/> Temporary	<input type="checkbox"/> C.U.P.E. 791
<input type="checkbox"/> Student	<input type="checkbox"/> I.B.E.W. 636
<input type="checkbox"/> Part-Time Employees	<input type="checkbox"/> K.P.F.F.A.
<input type="checkbox"/> Specified Positions only:	<input type="checkbox"/> Other:
<input type="checkbox"/> Council	<input type="checkbox"/> Local Boards & Advisory Committees

The Municipal Act serving as the base, this policy provides a guide to staff on aspects of billing and collection of property tax as it applies to the City of Kitchener.

4. POLICY CONTENT:

OBJECTIVES

- I. Establish processes for billing for property tax
- II. Ensure the timely collection of property tax

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- III. Establish processes to collect property tax
- IV. Establish processes to collect property tax arrears

GOVERNING PRINCIPLES

- I. The procedure of collecting taxes should be applied universally, uniformly and consistently.
- II. The City Treasurer may exercise discretion in furthering the objectives of this policy.
- III. The City Treasurer may take all means necessary provided in the Municipal Act, 2001 to balance taxpayers' interests with that of the City. In so doing, The City Treasurer will strive to keep to minimum the administrative and legal costs.
- IV. At all times, the City should take reasonable care to respect and protect the interest of the taxpayer as well as that of the City, including the rights to privacy and confidentiality.

BILLING PROCEDURES

- I. Billing will be in two stages, interim and final billing. A by-law passed in advance by the City is a requirement to bring into effect both the Interim and Final tax billings.
- II. The tax billing will clearly identify the municipality, property, owner (s) and state the demand date. It will also identify the current year's assessed value, the annualized taxes for the prior calendar year, and any arrears owing against the property.
- III. Interim tax billing shall be based on a percentage of the annualized taxes of the property for the previous calendar year, not to exceed 50% of the previous year's annualized taxes.
- IV. The tax billing may include local improvement charges, area charges, business improvement area charges and any special charges levied by the municipality or provincial government.

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Interim Tax Billing

- I. Interim bills are based on the returned assessment from the Municipal Property Assessment Corporation. As authorized under Section 317 of the Municipal Act, 2001, the City will bill a property under this category based on no more than 50% of the previous year's annualized taxes billed.
- II. Interim bills are produced in January of every year.
- III. The treasurer shall send a tax bill to every taxpayer at least 21 days before any taxes shown on the tax bill are due.
- IV. The Municipal Act provides ground for the City to alter, to an appropriate level, the interim bills if it deems it too high or too low.

Final Billing

- I. Final tax bills are based on tax rates established in the City budget by-law, the Region of Waterloo and the Ontario Ministry of Finance which sets the education tax rate.
- II. Final Bills are produced in June of every year.
- III. The treasurer shall send a tax bill to every taxpayer at least 21 days before any taxes shown on the tax bill are due.
- IV. Final Bills are based on the sum of the current market value of the property and the appropriate tax rate, all local improvement charges, business improvement charges, any special charges levied by provincial legislation.
- V. The Final tax bill payable will be the sum of the interim tax bill deducted from the final tax amount.

Supplementary Tax Billing

- I. The Municipal Property Assessment Corporation (MPAC) usually provides additional assessment information on properties that necessitates a supplemental billing. ~~The City will bill for these supplementary assessments as soon as it receives the data from MPAC. The City will bill for these supplementary assessments as soon as it receives the data from MPAC.~~

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- II. Supplementary taxes are due on the date identified on the supplementary tax bill.
- III. Supplementary taxes may be paid in installments for a period of up to a maximum of six months. ~~providing the customer also registers for a preauthorized payment plan.~~
- IV. The Assessment Act provides two grounds when supplementary tax billing can be applied; Omissions and Additions.

Omissions

- i. The Municipal Act Section 33 provides grounds for the taxation of real property liable for taxation if that property was omitted in the tax roll of that current year at the time of assessment.
- ii. The taxable period allowed are the current year and the preceding two years.
- iii. The supplementary billing tax should be treated as a part of the full tax for the current year.
- iv. The supplementary tax bill will be post marked and mailed not later than 21 calendar days from the date of the first instalment due date.

Additions

- i. The Municipal Act Section 34 provides grounds for taxation of assessment of real property that has increased in value or has been added after the return of the last revised roll. The real property could have increased in value through the erection, alteration, enlargement or improvement of any building, structure, machinery, equipment or fixture or any portion thereof that commences to be used for any purpose.
- ii. The supplementary billing tax should be treated as a part of the full tax for the current year.
- iii. The supplementary tax bill will be post marked and mailed not later than 21 calendar days from the date of the first instalment due date.
- iv. The taxes apply to the current year only.

Due Date

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Due dates for the payment of taxes shall be dependent, in the case of the Final Bill, on the final approval of Budgets by the City Council, Waterloo Regional Council and subsequent passing of the levy by-laws. Notwithstanding that there may be fluctuations because of budget approval, tax billing for all properties will normally be as follows:

A. Interim Bill

- i. The first instalments of taxes are due and payable on the first business day of March.
- ii. The second instalments of taxes are due and payable on the first business day of May.

B. Final Bill

- i. The first instalments of residential property taxes are due and payable on the first business day of July.
- ii. The second instalments of residential property taxes are due and payable on the first business day of September.
- iii. The first instalment of commercial, industrial and multi-residential property taxes are due and payable on the first business day of September **unless otherwise noted in the property tax by-law.**
- iv. The second instalment of commercial, industrial and multi-residential property taxes are due and payable on the first business day of October **unless otherwise noted in the property tax by-law.**

MAILING OF BILLS

- I. Any notices sent by ordinary mail are 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. Failure to notify the Revenue Division of an address change is not an error.
- II. **A customer may enroll on the City's electronic billing (e-billing) option to receive their property tax bill notification directly to the e-mail address provided. The tax bill shall be deemed to have been received on the next business day after the notification was sent.**

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- III. Section 343 of the Municipal Act, 2001 provides that tax bills shall be sent to the taxpayer's residence or place of business or the premises where the taxes are payable for, unless that taxpayer directs the municipality otherwise. Further, Section 343 (8) of the Municipal Act, 2001 directs a municipality to continue to deliver tax bills to the address in its records until it is revoked in writing by the taxpayer.

PAYMENT OF BILLS

- I. Payment will be in the form of cash, cheques, money orders, bank drafts, pre-authorized payment plans, internet and telephone banking made payable to the City of Kitchener. Cheques which are post-dated to the tax due date will be accepted and held by the Revenue Division. Payment of taxes will be accepted at the City of Kitchener, Revenue Division, at local banks or via mail to:

City of Kitchener,
Finance and Corporate Services
Revenue Division
P. O. Box 1113 STN C
Kitchener, ON
N2G 4R6

- II. "Third Party" cheques will not be accepted. A cheque payable to the property owner is considered to be a third-party cheque and is not accepted as payment.
- III. A property owner may choose to enroll in Pre-Authorized Tax Payment (PTP) Plan option offered by the City. To enroll in the PTP plan, the account must be up to date and the completed form to enroll submitted 14 days in advance of the next scheduled withdrawal.
- IV. Change will 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 will be applied to subsequent instalments not yet due in the current year. However, at the request of the taxpayer a refund cheque will be requisitioned, after allowing sufficient time (15 business days) for the taxpayer's cheque to clear their financial institution. The minimum amount for a refund request to be processed will be \$25.00, unless the amount is in excess of the next tax instalment that is yet to become due. Further, any administrative fees will be applicable as outlined in the City's Fees and Charges Schedule for the related year.

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- V. Should a payment be tendered in U.S. funds, it will be accepted at the exchange rate established by the financial institution holding the accounts of the City of Kitchener on that day.

ALLOCATION OF PAYMENTS

- I. When a payment is received on account of taxes, 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.
- II. The payment shall then be applied against the taxes owing according to the length of time they have been owing, with the taxes imposed earlier being discharged before taxes imposed later.

RECEIPTS AND PROOF OF PAYMENT

- I. Reproduction of documents supporting payments and levy amounts will be charged as per the City's Fees and Charges Schedule for the related year.
- II. In the year of ownership change, the City will only provide a tax statement to the new owner advising of the amount that is outstanding on the property tax roll. The City will not make adjustments between the purchaser and the seller as it is expected that the law firms involved in the sale transaction will make the necessary allocations on the statement of adjustments on closing.

COLLECTION PROCEDURES

- I. Past due notices shall be sent once a year in early October. Notices are to be mailed no later than the 15th of the month. Any administrative fees related to mailing out the notices will be charged as per the City's Fees and Charges Schedule for the related year.
- II. In addition to past due notices, Collections Staff will issue no less than two letters twice per year on accounts that are two years in arrears.
- III. The Director of Revenue, or designate, in this case, Collection Staff, will attempt to contact the owner of a property at least once per year if taxes are in arrears for two or more years unless suitable payment arrangements have been established.

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IV. Payment Arrangements

- i. The City may, at any time, enter into a payment arrangement with the property owner, in arrears for **two** years, before registering for a Certificate of Tax Arrears on a title to a property. The property owner shall provide a written commitment to pay all the outstanding taxes on terms agreeable to the City Treasurer. The agreement to commit to pay all realty taxes due by the tax payer, may cause the Treasurer to forego or forestall the registration of a Certificate of Tax Arrears.
- ii. Satisfactory payment arrangements would be a commitment to make payments on prearranged dates via Telephone or Internet banking or in Person.
- iii. The City may accept verbal arrangements pertaining to any property arrears less than three years.

V. Penalty on late or overdue payments

- i. Penalty at a rate of 1.25% of the amount of taxes due and unpaid, will be imposed as a penalty for the non-payment of taxes on the first day of default.
- ii. Interest charges at a rate of 1.25% each month of the amount of taxes due and unpaid, will be imposed for the non-payment of taxes. Interest will accrue only after the first day of default.
- iii. **The City may waive one month of penalty and interest charges as a once-in-a-lifetime adjustment on the property tax account.**

VI. Returned Cheques

- i. If a cheque is returned as “non-sufficient funds” on a taxpayer’s account, the taxpayer will be requested to replace the amount either by certified cheque or in cash.
- ii. A returned cheque fee will be applied to the tax account on all returned cheques regardless of reason.

ARREARS COLLECTION

Collection Process

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Policy Title: COLLECTIONS-PROPERTY TAXES

- I. For tax accounts which indicate taxes owing as of December 31st of the preceding year, a collection letter is sent in the first quarter of the current year to the property owner (s) advising of the tax arrears situation and asking for payment in full or satisfactory payment arrangements to be made by a given date. If acceptable arrangements are made, the account is monitored for compliance and follow-up is done by telephone or in writing as required. Telephone contact is only used when the taxpayer has provided the municipality with a telephone number.
- II. If no reply is received, a second letter is sent in the second quarter of the year stating that failure to reply will result in further action being taken to collect the outstanding taxes, which could result in additional costs to the property owner.
- III. If no reply is received, another letter will be sent in the fourth quarter of the year.
- IV. All second-year tax arrears property owners will receive at least two letters per year.
- V. If a property is in a tax sale position, a registered letter will be sent in the first quarter of the third year. If no reply is received then a title search shall be performed to notify any, and all, mortgage holders of the property and the property owner will receive a final notice at this time. Thirty days will be given to pay out the arrears from the date of the letter. If no response or payment is received, contact is attempted by telephone or outside visit.
- VI. Having failed to obtain any response or satisfactory arrangement, the Director of Revenue will forward the property to the City's Legal Department for action.

Tax Sale

- I. Properties that are in arrears on January 1 of the 2nd year the taxes are due are eligible for tax registration under Section 373 of the Municipal Act. 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, including any associated costs.
- II. Registration is a last resort and should be avoided if possible, by encouraging the ratepayer to either make full payment or a mutually agreed upon payment plan.

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- III. Letters and correspondence should encourage payment. It is only as a last resort or if numerous cheques are returned, that the property would become subject to tax registration.

Small Balance Write offs

- I. The Treasurer may cancel any overdue amount less than \$10 that the taxpayer owes to the City for the preceding year.
- II. The City shall not, otherwise, cancel any outstanding debt above \$10, unless the City Treasurer deems it appropriate to do so. The Treasurer's reasons for writing off any outstanding debt that is above \$10 should be communicated in writing to Council stating the reasons for taking such a decision.

Interest on overpayment of taxes

- I. The City will pay interest on tax overpayments resulting from appeal decisions released to the City by the Assessment Review Board.
- II. Section 345 (6) of the Municipal Act, 2001 provides grounds for payment on tax overpayments by a municipality to the taxpayer. Interest would begin to accrue 120 days after the date of the decision is made known to the City. The rate of interest payable is in the same manner as interest is paid under subsection 257.11(4) of the Education Act, which states the rate of interest payable is the lowest Prime Rate reported to the Bank of Canada by any of the banks listed in schedule 1 of the Bank Act (Canada) on the date interest is paid. This interest rate will be paid commencing at the end of the 120-day period until the date the appeal adjustment is applied to the tax account.
- III. The appeal adjustment amount plus any applicable interest will be credited to the relevant tax roll number.

Tax Refunds

- I. Section 354.1 of the Municipal Act provides grounds for a municipality to pay a tax refund arising from assessment and tax appeals.

Policy No: FIN-FEE-518

Policy Title: COLLECTIONS-PROPERTY TAXES

- II. The City will pay a tax refund to the owner of a property for any overpayment that arises because the land was assessed under Subsection 33 (Omissions) of the Assessment Act.
- III. Section 351(9) of the Municipal Act, 2001 provides grounds for recovering taxes and any other funds owed to a municipality in the case that a municipality has to provide a refund to the property owner after selling off property belonging to a property owner whose property was disposed of under Tax Sale.
- IV. The City will deduct any tax refunds if the property owner has tax, utilities arrears or unpaid finance invoices at the same or other properties registered under that property owner's name.

Refund from Reassessment

- I. If ownership of property will change or has changed prior to the rebate as a result of reassessment, the City shall refund any overpayment to the owner of the land as shown on the tax roll on the date the adjustment is made.
- II. The City will endeavor to do everything within its ability to notify the prior owner and the current owner of the rules that apply in refunding any overpayment as a result of reassessment of the property.

Refunds/Overpayments/Misapplied payments

- I. Refunds requested by customers due to overpayments must be submitted in writing and be accompanied by proof of payment. Property tax accounts with balance owing will not be eligible for refunds unless approved by a member of the Revenue Management Team.
- II. Erroneous payments made by the customer to a tax account require a written request to correct the payment application. Any administrative fees will be applicable as outlined in the City's Fees and Charges Schedule for the related year.

5. HISTORY OF POLICY CHANGES

Policy No: FIN-FEE-518

Policy Title: COLLECTIONS-PROPERTY TAXES

Administrative Updates

2016-06 - Policy I-518 template re-formatted to new numbering system and given number FIN-FEE-218.

Formal Amendments

2024-06-16 -Policy updated

	<h1>POLICY</h1>	<u>Policy No:</u> MUN-PLA-1018
<u>Policy Title:</u> DEMOLITION CONTROL <u>Policy Type:</u> COUNCIL <u>Category:</u> Municipal Services <u>Sub-Category:</u> Planning <u>Author:</u> Director, Development and Housing Approvals <u>Dept/Div:</u> Development Services Department/Development and Housing Approvals	<u>Approval Date:</u> June 24, 2013	<u>Reviewed Date:</u> July 2024 <u>Next Review Date:</u> July 2027
	<u>Last Amended:</u>	<u>Replaces:</u> I-1018, Demolition Control
	<u>Repealed:</u> <u>Replaced by:</u>	<u>Related Policies, Procedures and/or Guidelines:</u> To be included at next review.

1. POLICY PURPOSE:

That City Council adopt the following policy with respect to demolition control applications filed in accordance with the Planning Act and Municipal Act:

2. DEFINITIONS:

Demolition Control Area: means an area as defined by Chapter 620 of the Municipal Code.

3. SCOPE:

POLICY APPLIES TO THE FOLLOWING:	
<input checked="" type="checkbox"/> All Employees	
<input type="checkbox"/> All Full-Time Employees	<input type="checkbox"/> All Union
<input type="checkbox"/> Management	<input type="checkbox"/> C.U.P.E. 68 Civic
<input type="checkbox"/> Non Union	<input type="checkbox"/> C.U.P.E. 68 Mechanics
<input type="checkbox"/> Temporary	<input type="checkbox"/> C.U.P.E. 791
<input type="checkbox"/> Student	<input type="checkbox"/> I.B.E.W. 636
<input type="checkbox"/> Part-Time Employees	<input type="checkbox"/> K.P.F.F.A.
<input type="checkbox"/> Specified Positions only:	<input type="checkbox"/> Other:
<input type="checkbox"/> Council	<input type="checkbox"/> Local Boards & Advisory Committees

Policy No: MUN-PLA-1018

Policy Title: DEMOLITION CONTROL

4. POLICY CONTENT:

1. Development and Housing Approvals staff shall circulate demolition control applications within the City's Demolition Control Area, to the City's Building Division staff only in cases where redevelopment is not proposed and shall circulate to the City's Heritage Planning staff and the City's Senior Planner (Housing) in all cases. Responses shall be received in no more than 14 consecutive days of circulation.
2. Building Division staff shall perform an inspection of a residential property subject to a demolition control application only in cases where redevelopment is not proposed. The purpose of such inspections shall be to evaluate the physical condition of the residential property in order to help determine whether the proposed vacant parcel is preferable to the building in its present condition. Such an inspection shall give a subjective rating of the residential property in terms of its overall condition and shall also comment on such matters as:
 - i. damage to the property due to fire, water, wind, or other damaging cause or event;
 - ii. health and life safety as they relate to the residential property (i.e., building);
 - iii. structural stability;
 - iv. the state of repair and upkeep;
 - v. risk of damage to adjacent buildings and properties; and,
 - vi. whether the property is vacant or occupied.
3. The following criteria shall be used to evaluate the appropriateness of an application to demolish a residential property in circumstances where no building permit will be issued to redevelop a site:
 - a. The condition of the residential property as outlined in Clause 2, above.
 - b. Whether the residential property has cultural heritage value or interest.
 - c. Whether the residential property is currently used for residential purposes and, if not, the length of time it has been used for non-residential purposes or has been vacant.

Policy No: MUN-PLA-1018

Policy Title: DEMOLITION CONTROL

- d. The impact of the proposed demolition on abutting properties, streetscape and neighbourhood stability.
 - e. The estimated timeframe for redevelopment of the property as provided by the applicant on the application form, if applicable.
4. The community and ward councillor shall be notified of the pending demolition of a residential building via the following means:
- a. The applicant shall be required to post a sign on the property advising of the pending demolition of the building, for information purposes only, and,
 - b. The City's Development and Housing Approvals staff shall circulate a courtesy notice to all property owners within 30 metres of the property subject to the demolition control application, advising of pending demolition of the building, for information purposes only. The applicable ward councillor shall be copied on this letter.

5. HISTORY OF POLICY CHANGES

Administrative Updates

- 2016-06-01 - I-1018 policy template re-formatted to new numbering system and given number MUN-PLA-1018.
- 2024-07 - Reviewed, no changes.

Formal Amendments

To amendment history to date.

	<h1>POLICY</h1>	<u>Policy No:</u> MUN-PLA-1018
<u>Policy Title:</u> DEMOLITION CONTROL <u>Policy Type:</u> COUNCIL <u>Category:</u> Municipal Services <u>Sub-Category:</u> Planning <u>Author:</u> Director, Development and Housing Approvals Author Unknown, Development Review <u>Dept/Div:</u> Development Services Department/Development and Housing Approvals Community Services / Planning	<u>Approval Date:</u> June 24, 2013	<u>Reviewed Date:</u> July 2024 <u>Next Review Date:</u> July 2027
<u>Related Policies, Procedures and/or Guidelines:</u> To be included at next review.	<u>Last Amended:</u>	<u>Replaces:</u> I-1018, Demolition Control
	<u>Repealed:</u>	<u>Replaced by:</u>

1. POLICY PURPOSE:

That City Council adopt the following policy with respect to demolition control applications filed in accordance with the Planning Act [and Municipal Act](#):

2. DEFINITIONS:

Demolition Control Area: means an area as defined by Chapter 620 of the [Municipal Code](#)
~~To be included at next review.~~

3. SCOPE:

POLICY APPLIES TO THE FOLLOWING:	
<input checked="" type="checkbox"/> <input type="checkbox"/> All Employees	
<input type="checkbox"/> All Full-Time Employees	<input type="checkbox"/> All Union
<input type="checkbox"/> Management	<input type="checkbox"/> C.U.P.E. 68 Civic
<input type="checkbox"/> Non Union	<input type="checkbox"/> C.U.P.E. 68 Mechanics
<input type="checkbox"/> Temporary	<input type="checkbox"/> C.U.P.E. 791
<input type="checkbox"/> Student	<input type="checkbox"/> I.B.E.W. 636
<input type="checkbox"/> Part-Time Employees	<input type="checkbox"/> K.P.F.F.A.

Policy No: MUN-PLA-1018

Policy Title: DEMOLITION CONTROL

<input type="checkbox"/> Specified Positions only:	<input type="checkbox"/> Other:
<input type="checkbox"/> Council	<input type="checkbox"/> Local Boards & Advisory Committees

~~To be included at next review.~~

4. **POLICY CONTENT:**

1. ~~Development and Housing Approvals Planning Division~~ staff shall circulate demolition control applications within the City's Demolition Control Area, -to the City's Building Division staff only in cases where redevelopment is not proposed and shall circulate to the City's Heritage Planning staff and the City's Senior Planner (Housing) in all cases. Responses shall be received in no more than 14 consecutive days of circulation.
2. Building Division staff shall perform an inspection of a residential property subject to a demolition control application only in cases where redevelopment is not proposed. The purpose of such inspections shall be to evaluate the physical condition of the residential property in order to help determine whether the proposed vacant parcel is preferable to the building in its present condition. Such an inspection shall give a subjective rating of the residential property in terms of its overall condition and shall also comment on such matters as:
 - i. damage to the property due to fire, water, wind, or other damaging cause or event;
 - ii. health and life safety as they relate to the residential property (i.e., building);
 - iii. structural stability;
 - iv. the state of repair and upkeep;
 - v. risk of damage to adjacent buildings and properties; and,
 - vi. whether the property is vacant or occupied.
3. The following criteria shall be used to evaluate the appropriateness of an application to demolish a residential property in circumstances where no building permit will be issued to redevelop a site:
 - a. The condition of the residential property as outlined in Clause 2, above.
 - b. Whether the residential property has cultural heritage value or interest.

Policy No: MUN-PLA-1018

Policy Title: DEMOLITION CONTROL

- c. Whether the residential property is currently used for residential purposes and, if not, the length of time it has been used for non-residential purposes or has been vacant.
 - d. The impact of the proposed demolition on abutting properties, streetscape and neighbourhood stability.
 - e. The estimated timeframe for redevelopment of the property as provided by the applicant on the application form, if applicable.
4. The community and ward councillor shall be notified of the pending demolition of a residential building via the following means:
- a. The applicant shall be required to post a sign on the property advising of the pending demolition of the building, for information purposes only, and,
 - b. The City's [Development and Housing Approvals Planning Division](#) staff shall circulate a courtesy notice to all property owners within 30 metres of the property subject to the demolition control application, advising of pending demolition of the building, for information purposes only. The applicable ward councillor shall be copied on this letter.

5. **HISTORY OF POLICY CHANGES**

Administrative Updates

- 2016-06-01 - I-1018 policy template re-formatted to new numbering system and given number MUN-PLA-1018.
- 2024-07 - Reviewed, no changes.

Formal Amendments

To amendment history to date.

	<h1>POLICY</h1>	<u>Policy No:</u> MUN-PLA-1170
<u>Policy Title:</u> ZONING BY LAW AMENDMENT - E-1 & EUF-1 ZONES <u>Policy Type:</u> COUNCIL <u>Category:</u> Municipal Services <u>Sub-Category:</u> Planning <u>Author:</u> Director, Development and Housing Approvals <u>Dept/Div:</u> Development Services Department/Development and Housing Approvals	<u>Approval Date:</u> September 26, 1994 <u>Reviewed Date:</u> July 2016 <u>Next Review Date:</u> July 2021 <u>Reviewed Date:</u> <u>Last Amended:</u> May 27, 2002 <u>Replaces:</u> I-1170 - Zone Change -E-1 Zone <u>Repealed:</u> <u>Replaced by:</u>	
<u>Related Policies, Procedures and/or Guidelines:</u> To be included at next review.		

1. POLICY PURPOSE:

To provide for a one-time elimination of the required application and public notice fees for zoning by-law amendment applications to add a permitted use and/or to amend a regulation in the applicable Zoning By-law for lands zoned E-1 in Zoning By-law 85-1 and EUF-1 in Zoning By-law 2019-051.

2. DEFINITIONS:

E-1 zone: Means any property zoned as Existing Use Zone (E-1) in Zoning By-law 85-1.

EUF-1 Zone: Means any property zoned as Existing Use Floodplain (EUF-1) in Zoning By-law 2019-051.

3. SCOPE:

POLICY APPLIES TO THE FOLLOWING:	
<input checked="" type="checkbox"/> All Employees	
<input type="checkbox"/> All Full-Time Employees	<input type="checkbox"/> All Union
<input type="checkbox"/> Management	<input type="checkbox"/> C.U.P.E. 68 Civic
<input type="checkbox"/> Non Union	<input type="checkbox"/> C.U.P.E. 68 Mechanics

Policy No: MUN-PLA-1170

Policy Title: ZONE CHANGE - E-1 ZONE

<input type="checkbox"/> Temporary	<input type="checkbox"/> C.U.P.E. 791
<input type="checkbox"/> Student	<input type="checkbox"/> I.B.E.W. 636
<input type="checkbox"/> Part-Time Employees	<input type="checkbox"/> K.P.F.F.A.
<input type="checkbox"/> Specified Positions only:	<input type="checkbox"/> Other:
<input type="checkbox"/> Council	<input type="checkbox"/> Local Boards & Advisory Committees

4. POLICY CONTENT:

That the following be approved with respect to future zone change applications received for properties in the E-1 and EUF-1 zones:

- a) the application fee and public notice fee be waived on a one time basis for each property for a zoning by-law amendment requesting permission to add an additional permitted use and/or to amend a regulation in the applicable Zoning By-law.
- b) a property notice sign is not required to be erected on site and no sign fee shall apply
- b) the neighbourhood circulation process be eliminated and the agency circulation be reduced/limited unless concerns require further discussion and resolution
- c) the application receive "fast track" priority processing by the Development and Services Department.

5. HISTORY OF POLICY CHANGES

Administrative Updates

2001-12-01 - Minor updates

2016-06-01 - I-1170 policy template re-formatted to new numbering system and given number MUN-PLA-1170.

Formal Amendments

2002-05-27 - As per Council/CLT directive.

	<h1>POLICY</h1>	Policy No: MUN-PLA-1170
<p><u>Policy Title:</u> <u>ZONE CHANGE – E-1 ZONE ZONING BY LAW AMENDMENT - E-1 & EUF-1 ZONES</u></p> <p><u>Policy Type:</u> COUNCIL</p> <p><u>Category:</u> Municipal Services</p> <p><u>Sub-Category:</u> Planning</p> <p><u>Author:</u> <u>Director, Development and Housing Approvals</u> <u>Unknown, Development Review</u></p> <p><u>Dept/Div:</u> <u>Development Services Department/Development and Housing Approvals</u> <u>Community Services / Planning</u> <u>Community Services / Planning</u></p>	<p><u>Approval Date:</u> September 26, 1994</p> <p><u>Reviewed Date:</u> July 2016</p> <p><u>Next Review Date:</u> July 2021</p> <p><u>Reviewed Date:</u></p> <p><u>Last Amended:</u> May 27, 2002</p> <p><u>Replaces:</u> I-1170 - Zone Change -E-1 Zone</p> <p><u>Repealed:</u></p> <p><u>Replaced by:</u></p>	
<p><u>Related Policies, Procedures and/or Guidelines:</u> To be included at next review.</p>		

1. POLICY PURPOSE:

To provide for a one-time elimination of the required application and public notice fees for zoning by-law amendment applications to add a permitted use and/or to amend a regulation in the applicable Zoning By-law for lands zoned E-1 in Zoning By-law 85-1 and EUF-1 in Zoning By-law 2019-051.
be included at next review.

2. DEFINITIONS:

E-1 zone: Means any property zoned as Existing Use Zone (E-1) in Zoning By-law 85-1.
To be included at next review.

EUF-1 Zone: Means any property zoned as Existing Use Floodplain (EUF-1) in Zoning By-law 2019-051.

3. SCOPE:

Policy No: MUN-PLA-1170

Policy Title: ZONE CHANGE - E-1 ZONE

POLICY APPLIES TO THE FOLLOWING:	
<input checked="" type="checkbox"/> <input type="checkbox"/> All Employees	
<input type="checkbox"/> All Full-Time Employees	<input type="checkbox"/> All Union
<input type="checkbox"/> Management	<input type="checkbox"/> C.U.P.E. 68 Civic
<input type="checkbox"/> Non Union	<input type="checkbox"/> C.U.P.E. 68 Mechanics
<input type="checkbox"/> Temporary	<input type="checkbox"/> C.U.P.E. 791
<input type="checkbox"/> Student	<input type="checkbox"/> I.B.E.W. 636
<input type="checkbox"/> Part-Time Employees	<input type="checkbox"/> K.P.F.F.A.
<input type="checkbox"/> Specified Positions only:	<input type="checkbox"/> Other:
<input type="checkbox"/> Council	<input type="checkbox"/> Local Boards & Advisory Committees

~~To be included at next review.~~

4. **POLICY CONTENT:**

That the following be approved with respect to future zone change applications received for properties in the E-1 and EUF-1 zones:

- a) the application fee and public notice fee be waived on a one time basis for each property for a zoning by-law amendment requesting permission to add an additional permitted use and/or to amend a regulation in the applicable Zoning By-law.
- a)b) a property notice sign is not required to be erected on site and no sign fee shall apply
- b) the neighbourhood circulation process be eliminated and the agency circulation be reduced/limited unless concerns require further discussion and resolution
- c) the application receive "fast track" priority processing by the Development and Services~~Technical Services~~ Department.

5. **HISTORY OF POLICY CHANGES**

Administrative Updates

2001-12-01 - Minor updates

2016-06-01 - I-1170 policy template re-formatted to new numbering system and given number MUN-PLA-1170.

Formal Amendments

2002-05-27 - As per Council/CLT directive.

Policy No: MUN-PLA-1170

Policy Title: ZONE CHANGE - E-1 ZONE

	<h1>POLICY</h1>	Policy No: MUN-FAC-415
<u>Policy Title:</u> FACILITY BOOKING GUIDELINES FOR NON-PROFIT GROUPS <u>Policy Type:</u> COUNCIL <u>Category:</u> Municipal Services <u>Sub-Category:</u> Facility <u>Author:</u> Manager of Service Coordination and Improvement <u>Dept/Div:</u> Community Services Department, Neighbourhood Programs & Services	<u>Approval Date:</u> March 28, 1994	
	<u>Reviewed Date:</u> July 2016	
	<u>Next Review Date:</u> July 2028	
	<u>Reviewed Date:</u> June 2023	
	<u>Last Amended:</u> June 2023	
<u>Replaces:</u> I-415, Facility Booking Guidelines for Non-Profit Groups		
<u>Repealed:</u> <u>Replaced by:</u>		
<u>Related Policies, Procedures and/or Guidelines:</u> To be included at next review.		

1. POLICY PURPOSE:

To be included at next review.

2. DEFINITIONS:

To be included at next review.

3. SCOPE:

POLICY APPLIES TO THE FOLLOWING:	
<input type="checkbox"/> All Employees	
<input type="checkbox"/> All Full-Time Employees	<input type="checkbox"/> All Union
<input type="checkbox"/> Management	<input type="checkbox"/> C.U.P.E. 68 Civic
<input type="checkbox"/> Non Union	<input type="checkbox"/> C.U.P.E. 68 Mechanics
<input type="checkbox"/> Temporary	<input type="checkbox"/> C.U.P.E. 791
<input type="checkbox"/> Student	<input type="checkbox"/> I.B.E.W. 636
<input type="checkbox"/> Part-Time Employees	<input type="checkbox"/> K.P.F.F.A.
<input type="checkbox"/> Specified Positions only:	<input type="checkbox"/> Other:
<input type="checkbox"/> Council	<input type="checkbox"/> Local Boards & Advisory Committees

Policy No: MUN-FAC-415

Policy Title: FACILITY BOOKING GUIDELINES FOR NON-PROFIT GROUPS

To be included at next review.

4. POLICY CONTENT:

1. Background

Neighbourhood Community Centres have been and will continue to be a focal point for Neighbourhood Association sponsored programs, services and activities in the community.

Requests to allow free use for meeting or program space offered by other non-profit groups has increased in the past several months. The following guidelines reflect a re-evaluation of how space use is determined by the District/Centre Supervisor which accommodates these requests in a fair and equitable manner and at the same time ensures the best interests of Neighbourhood Association's facility space needs are maintained.

The City of Kitchener owns and operates other recreation facilities such as swimming pools, senior citizen centres and arenas. These facilities were designed and operate in such a manner as to address the needs of a much larger geographic area than a neighbourhood. Although rooms may be available for monthly meetings of sports, cultural and neighbourhood groups, the programming and rental use of these facilities must reflect their citywide orientation.

2. Booking Considerations

Leveraging community organizations that have specific skills, expertise and experience to offer a variety of programs and supports out of a community centre is key to the success of the centre, and to supporting the health and wellbeing of residents living in the surrounding neighbourhoods.

It is inherent in the following guidelines that they do not, and cannot, cover all circumstances. It is therefore within City staff's discretion to ensure the spirit of the guidelines are met:

- a) It is vital to have a variety of programs, supports and services offered out of a community centre that meet the diverse needs of residents living in the surrounding neighbourhoods;
- b) Neighbourhood Associations are one of the City's important partners in the delivery of programs offered at city-owned community centres. When

Policy No: MUN-FAC-415

Policy Title: FACILITY BOOKING GUIDELINES FOR NON-PROFIT GROUPS

making decisions about the allocation of space at a city-owned community centre, the space needs of Neighbourhood Association programs should be considered alongside the space needs of other diverse programming provided by other organizations and the City;

- c) Leveraging community organizations that have specific skills, expertise and experience to offer a variety of programs and supports out of a community centre is key to the success of the centre, and the health and wellbeing of residents living in the surrounding neighbourhoods;
- d) City staff have the final decision-making authority on the allocation and booking of space in a city-owned community centre; and,

3. Booking Process

- a) All ongoing space requests are to be submitted in writing to the District/Centre Supervisor or designate on a sessional basis. Requests must be submitted by June 1 for September - December session; October 1 for January - March session; December 1 for March - June and February 1 for July and August. Approval will be given on a sessional basis by the District/Centre Supervisor.
- b) Short notice requests will be approved based on space availability by the District/Centre Supervisor. It is understood that the primary neighbourhood association(s) space requirements take precedence when space is allocated.

4. Designated Paid Rental Time

From Friday evening to Sunday evening, the following groups will be charged the approved room rental fee plus applicable staff costs during the designated paid rental times listed below, as follows:

- a) All Neighbourhood Associations, either directly or not directly connected to a community centre, to run planned Neighbourhood Association programs and activities, Saturday to Sunday evening, excluding times during council supported expanded hours; pported expanded hours;
- b) All other groups, on a first come first served basis, Friday evening to Sunday evening.
- c)

NOTE: Charges for special events run by the Neighbourhood Association will be at the discretion of the District/Centre Supervisor.

Policy No: MUN-FAC-415

Policy Title: FACILITY BOOKING GUIDELINES FOR NON-PROFIT GROUPS

5. Criteria (Excluding designated paid rental time)

- a) Any request from a non-profit organization which may not be compatible or complementary with the programs or activities offered by the local neighbourhood association(s) will be directed to the local associations for input or denied at the discretion of the District/Centre Supervisor.
- b) Non-profit organizations adhering to the following criteria will not be charged a room rental fee. If staff are required over and above the regular budgeted time requested the organizations would be charged staff expenses. Other expenses incurred through facility usage i.e. photocopying, long distance call, operating costs will also be charged to the organization.
 - i) The activity/program must be non-denominational, non-partisan/political and must complement the mandate and philosophy of the Community Services Department.
 - ii) Activities and programs must be open to the general public.
 - iii) The primary purpose of the program/activity must address a (District/neighbourhood need.)
 - iv) The organization must supply appropriate and qualified leadership and supervision for the program or activity. The District/Centre Supervisor reserves the right to have input with respect to program activity, leadership supervision to ensure the safety of participants and the facility under the Occupier's Act.
 - v) The program or activity should be compatible, or co-ordinated with a local neighbourhood association(s) program unless otherwise negotiated with the neighbourhood association(s).
 - vi) The supports necessary for program implementation must be supplied by the sponsoring organization (i.e. printing requirements, support staff, insurance coverage, referral numbers, registrations, etc.) A contract must be signed by all parties involved.
 - vii) If a space request from a non-profit organization is to run a program/activity which duplicates a neighbourhood association program the request will be directed to the primary user group for approval.

Policy No: MUN-FAC-415

Policy Title: FACILITY BOOKING GUIDELINES FOR NON-PROFIT GROUPS

- c) An agency booking space to operate a program/activity with the intent to make a profit will be dealt with separately, a fee or percentage or profit will be negotiated, a contract will be developed.

5. Review of Policy

In order to ensure the City's community centre operating model continually responds to changing circumstances and needs within the community, this policy will be up for review every five years.

6. HISTORY OF POLICY CHANGES

Administrative Updates

2001-12-01 - Minor updates

2016-06-01 - I-415 policy template re-formatted to new number system and number
MUN-FAC-415.

Formal Amendments

2023-06-26 – formal amendments completed as per Council direction.

	<h1>POLICY</h1>	Policy No: MUN-FAC-415
<u>Policy Title:</u> FACILITY BOOKING GUIDELINES FOR NON-PROFIT GROUPS <u>Policy Type:</u> COUNCIL <u>Category:</u> Municipal Services <u>Sub-Category:</u> Facility <u>Author:</u> Manager of Service Coordination and Improvement <u>Dept/Div:</u> Community Services Department, Neighbourhood Programs & Services	<u>Approval Date:</u> March 28, 1994	
	<u>Reviewed Date:</u> July 2016 <u>Next Review Date:</u> July 2028 <u>Reviewed Date:</u> June 2023	
	<u>Last Amended:</u> June 2023	
	<u>Replaces:</u> I-415, Facility Booking Guidelines for Non-Profit Groups	
	<u>Repealed:</u> <u>Replaced by:</u>	
<u>Related Policies, Procedures and/or Guidelines:</u> To be included at next review.		

1. **POLICY PURPOSE:**

To be included at next review.

2. **DEFINITIONS:**

To be included at next review.

3. **SCOPE:**

POLICY APPLIES TO THE FOLLOWING:	
<input type="checkbox"/> All Employees	
<input type="checkbox"/> All Full-Time Employees	<input type="checkbox"/> All Union
<input type="checkbox"/> Management	<input type="checkbox"/> C.U.P.E. 68 Civic
<input type="checkbox"/> Non Union	<input type="checkbox"/> C.U.P.E. 68 Mechanics
<input type="checkbox"/> Temporary	<input type="checkbox"/> C.U.P.E. 791
<input type="checkbox"/> Student	<input type="checkbox"/> I.B.E.W. 636
<input type="checkbox"/> Part-Time Employees	<input type="checkbox"/> K.P.F.F.A.
<input type="checkbox"/> Specified Positions only:	<input type="checkbox"/> Other:
<input type="checkbox"/> Council	<input type="checkbox"/> Local Boards & Advisory Committees

Policy No: MUN-FAC-415

Policy Title: FACILITY BOOKING GUIDELINES FOR NON-PROFIT GROUPS

To be included at next review.

4. POLICY CONTENT:

1. Background

Neighbourhood Community Centres have been and will continue to be a focal point for Neighbourhood Association sponsored programs, services and activities in the community.

Requests to allow free use for meeting or program space offered by other non-profit groups has increased in the past several months. The following guidelines reflect a re-evaluation of how space use is determined by the District/Centre Supervisor which accommodates these requests in a fair and equitable manner and at the same time ensures the best interests of Neighbourhood Association's facility space needs are maintained.

The City of Kitchener owns and operates other recreation facilities such as swimming pools, senior citizen centres and arenas. These facilities were designed and operate in such a manner as to address the needs of a much larger geographic area than a neighbourhood. Although rooms may be available for monthly meetings of sports, cultural and neighbourhood groups, the programming and rental use of these facilities must reflect their citywide orientation.

2. Booking Considerations

Leveraging community organizations that have specific skills, expertise and experience to offer a variety of programs and supports out of a community centre is key to the success of the centre, and to supporting the health and wellbeing of residents living in the surrounding neighbourhoods.

It is inherent in the following guidelines that they do not, and cannot, cover all circumstances. It is therefore within City staff's discretion to ensure the spirit of the guidelines are met:

- a) It is vital to have a variety of programs, supports and services offered out of a community centre that meet the diverse needs of residents living in the surrounding neighbourhoods;
- b) Neighbourhood Associations are one of the City's important partners in the delivery of programs offered at city-owned community centres. When

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making decisions about the allocation of space at a city-owned community centre, the space needs of Neighbourhood Association programs should be considered alongside the space needs of other diverse programming provided by other organizations and the City;

- c) Leveraging community organizations that have specific skills, expertise and experience to offer a variety of programs and supports out of a community centre is key to the success of the centre, and the health and wellbeing of residents living in the surrounding neighbourhoods;
- d) City staff have the final decision-making authority on the allocation and booking of space in a city-owned community centre; and,

3. Booking Process

- a) All ongoing space requests are to be submitted in writing to the District/Centre Supervisor or designate on a sessional basis. Requests must be submitted by June 1 for September - December session;

October 1 for January - March session; December 1 for March - June and February 1 for July and August. Approval will be given on a sessional basis by the District/Centre Supervisor.

- b) Short notice requests will be approved based on space availability by the District/Centre Supervisor. It is understood that the primary neighbourhood association(s) space requirements take precedence when space is allocated.

4. Designated Paid Rental Time

From Friday evening to Sunday evening, the following groups "Identified under booking considerations" will be charged the approved room rental fee plus applicable staff time costs during the designated paid rental times listed below, as follows:

- a) All Neighbourhood Associations, either directly or not directly connected to a community centre, to run planned Neighbourhood Association programs and activities, Saturday noon to Sunday evening, excluding times during council supported expanded hours;

- a) All other groups, on a first come first served basis a) _____ Friday evening to Sunday evening, for groups iii) and iv)

- b) _____

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b) _____

c) _____ b) _____ ~~Saturday noon to Sunday evening for groups i) and ii).~~

NOTE: Charges for Special Events run by the Neighbourhood Association will be at the discretion of the District/Centre Supervisor.

5. Criteria (Excluding designated paid rental time)

- a) Any request from a non-profit organization which may not be compatible or complementary with the programs or activities offered by the local neighbourhood association(s) will be directed to the local associations for input or denied at the discretion of the District/Centre Supervisor.
- b) Non-profit organizations adhering to the following criteria will not be charged a room rental fee. If staff are required over and above the regular budgeted time requested the organizations would be charged staff expenses. Other expenses incurred through facility usage i.e. photocopying, long distance call, operating costs will also be charged to the organization.
 - i) The activity/program must be non-denominational, non-partisan/political and must complement the mandate and philosophy of the Community Services Department.
 - ii) Activities and programs must be open to the general public.
 - iii) The primary purpose of the program/activity must address a (District/neighbourhood need.)
 - iv) The organization must supply appropriate and qualified leadership and supervision for the program or activity. The District/Centre Supervisor reserves the right to have input with respect to program activity, leadership supervision to ensure the safety of participants and the facility under the Occupier's Act.
 - v) The program or activity should be compatible, or co-ordinated with a local neighbourhood association(s) program unless otherwise negotiated with the neighbourhood association(s).
 - vi) The supports necessary for program implementation must be supplied by the sponsoring organization (i.e. printing requirements, support staff, insurance coverage, referral numbers, registrations, etc.) A contract must be signed by all parties involved.

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- vii) If a space request from a non-profit organization is to run a program/activity which duplicates a neighbourhood association program the request will be directed to the primary user group for approval.
- c) An agency booking space to operate a program/activity with the intent to make a profit will be dealt with separately, a fee or percentage or profit will be negotiated, a contract will be developed.

5. Review of Policy

In order to ensure the City's community centre operating model continually responds to changing circumstances and needs within the community, this policy will be up for review every five years.

6. HISTORY OF POLICY CHANGES

Administrative Updates

2001-12-01 - Minor updates

2016-06-01 - I-415 policy template re-formatted to new number system and number MUN-FAC-415.

Formal Amendments

2023-06-26 – formal amendments completed as per Council direction.