

Appendix F4-B

Collection of Outstanding Taxes through Monthly Installments

Where residents cannot make large payments to bring taxes current, a monthly installment program is possible. ANA makes the option available to local residents.

Community responsibilities

- Tax payers must request permission to pay taxes by monthly installments. Applicants complete a Letter of Agreement (attached) at the council office. The community administrative officer can help applicants to ensure understanding of the agreement and calculate the monthly payment due. Installment amounts must be sufficient to pay the entire amount owing within a reasonable time frame (12 to 18 months).
- Once the agreement is completed the community administrative officer witnesses the applicant's signature.
- The agreement must be approved by resolution. The original agreement and a copy of the resolution are forwarded to the regional office. A copy of the agreement is also kept for council records.
- The community administrative officer may receive monthly payments at the council office and report these amounts as part of the local collection of property taxes. (See Appendix F4-A)

Department responsibilities

- The regional office will sign the agreement for the department and forward it to the ANA Taxation Office. The Taxation Office retains the original agreement and forwards copies to the applicant, the community, the regional office and Manitoba Conservation Crown Lands Branch (where applicable) confirming the agreement is in effect.
- If the taxpayer neglects to make a monthly payment, per the agreement, on receipt of a council resolution, the department can initiate court action for the collection of the balance outstanding and any additional penalties or fees.

Letter of Agreement

I, We _____ of
Complete Name (s)

_____, Manitoba.
Complete Mailing Address

do hereby agree to repay taxes owing to the Department of Aboriginal and Northern Affairs:

beginning this _____ day of _____, _____, in monthly installments of \$ _____, until the total outstanding taxes including penalties owing in the amount of \$ _____, are paid in full.

In the event that the applicant does not meet the terms of the agreement, the Community Council in conjunction with Aboriginal and Northern Affairs may exercise the authority under Section 168 & 169 of the *Northern Affairs Act* to collect the remaining outstanding balance.

Dated on this _____ day of _____, _____, in the Community of _____, Manitoba.

Department of Aboriginal and Northern Affairs

Applicant

Witness