

Appendix 6

2014 User Fee Rate Changes

Inflation and Other Adjustment

Rate Description	Service	Fee Category	Fee Basis	2013	2014				2015	2016	
				Approved Rate	Adjusted Rate	Other Adjustment	Budget Rate	Budget Volume	Incremental Revenue	Plan Rate	Plan Rate
Prior year tax receipt	RS-Revenue Services Counter Operations	Full Cost Recovery	Flat rate per year	\$16.00	\$16.35	\$0.00	\$16.35	10,940.00	\$229,800.00	\$16.35	\$16.35
Tax history statement for years 1998 to present	RS-Revenue Services Contact Centre	Full Cost Recovery	Flat rate per tax account/per tax year	\$35.00	\$35.70	\$0.00	\$35.70	420.00		\$35.70	\$35.70
Tax history statement for years prior to 1998	RS-Revenue Services Contact Centre	Full Cost Recovery	Flat rate per tax account/per tax year	\$50.00	\$51.00	\$0.00	\$51.00	20.00		\$51.00	\$51.00
Tax calculation statement	RS-Revenue Services Contact Centre	Full Cost Recovery	Flat rate per tax account/per tax year	\$50.00	\$51.00	\$0.00	\$51.00	500.00		\$51.00	\$51.00
Dishonoured cheque processing	RS-Revenue Accounting	City Policy	Flat rate per cheque	\$35.00	\$35.70	\$0.00	\$35.70	5,322.00		\$35.70	\$35.70
Statement of overdue taxes where tax arrears more than \$100.00 remain on a Tax apportionment application	RS-Arrears Collections	Full Cost Recovery	Per statement	\$16.00	\$16.35	\$0.00	\$16.35	299,579.00		\$16.35	\$16.35
Municipal charges added to the tax roll	RS-Property Tax & Payment in Lieu of Tax Billing	Full Cost Recovery	Per charge	\$50.00	\$51.00	\$0.00	\$51.00			\$0.00	\$0.00
Tax status verification	RS-Tax / Utility Account Administration	Market Based	Per tax account	\$25.00	\$25.50	\$0.00	\$25.50	420.00		\$25.50	\$25.50
Overdue water charges added to the tax roll	RS-Arrears Collections	Full Cost Recovery	Per tax account for each overdue water bill	\$35.00	\$35.70	\$0.00	\$35.70	40,429.00		\$35.70	\$35.70
Final notice for overdue property tax	RS-Arrears Collections	Full Cost Recovery	Per notice	\$21.00	\$21.45	\$0.00	\$21.45	19,500.00		\$21.45	\$21.45
Notice of Issuance to Bailiff	RS-Arrears Collections	Full Cost Recovery	Per notice	\$56.00	\$57.15	\$0.00	\$57.15	4,600.00		\$57.15	\$57.15
Processing manual MLTT refund applications on electronically registered	RS-Refund Processing	Full Cost Recovery	Per transaction	\$150.00	\$153.00	\$0.00	\$153.00	300.00		\$153.00	\$153.00
Process a tax refund when an overpayment has remained on the property tax account	RS-Refund Processing	Full Cost Recovery	Per transaction	\$35.00	\$35.70	\$0.00	\$35.70	6,700.00		\$35.70	\$35.70
Ownership updates on property tax accounts	RS-Tax / Utility Account Administration	Full Cost Recovery	Per account/per change	\$35.00	\$35.70	\$0.00	\$35.70	17,275.00		\$35.70	\$35.70
Ownership updates on tax & utility	RS-Tax / Utility Account	Full Cost Recovery	Per account/per change	\$50.00	\$51.00	\$0.00	\$51.00	15,413.00		\$51.00	\$51.00
Refund transfer credit balance status request from professional rep. acting on	RS-Refund Processing	Full Cost Recovery	Per request	\$35.00	\$35.70	\$0.00	\$35.70	1,000.00		\$35.70	\$35.70
Registration of Tax Arrears Certificate	RS-Arrears Collections	Full Cost Recovery	Fee + Actual costs (i.e. including title search, registration costs, & actual cost)	\$750.00 + actual cost	\$981.00 + Actual Cost	\$0.00	\$981.00 + Actual Cost			\$981.00	\$981.00
Preparation & Notice of Registration	RS-Arrears Collections	Full Cost Recovery	Per notice + Actual cost (*actual costs refers to actual disbursements)	\$25.00 + actual cost	\$33.00 + Actual Cost	\$0.00	\$33.00 + Actual Cost			\$33.00	\$33.00
Preparation of Statutory Declaration	RS-Arrears Collections	Full Cost Recovery	Per declaration	\$150.00	\$195.00	\$0.00	\$195.00			\$195.00	\$195.00
Preparation and Registration of Tax Arrears Cancellation Certificate	RS-Arrears Collections	Full Cost Recovery	Fee + Actual costs	\$150.00 + actual cost	\$223.00 + Actual Cost	\$0.00	\$223.00 + Actual Cost			\$223.00	\$223.00
Execution of Extension Agreement	RS-Arrears Collections	Full Cost Recovery	Per agreement	\$500.00	\$1,056.00	\$0.00	\$1,056.00			\$1,056.00	\$1,056.00

Recommended New User Fees

Rate Description	Service	Fee Category	Fee Basis	2014			2015	2016
				Budget Rate	Budget Volume	Incremental Revenue	Plan Rate	Plan Rate
New User fee to Reprint Tax and Utility Bills	Revenue Services	Full Cost Recovery	Per request	\$17.00	8250.00	\$140,250.00	\$17.00	\$17.00
New User fee to Redistribute Payments	Revenue Services	Full Cost Recovery	Per request	\$40.00	369.75	\$14,790.00	\$40.00	\$40.00
New User fee for Tax Sale Costs	Revenue Services	Full Cost Recovery	Per request	\$195.00	100.00	\$19,500.00	\$195.00	\$195.00