

<i>Act/Regulations Reg. 19(22)</i>	Section	Social Programs	7
	Program	Social Assistance	13
	Instructions	ARREARS - PROPERTY TAX	6-13-1
Effective: April 1, 1986	Authorized by:		Page: 1 of 2
Revised: November 1, 2007	Director of Social Assistance		

PURPOSE

1. To prevent the loss of residence through tax sale.

PRINCIPLE

2. Where the sale of property is imminent and no other options exist, families should not be forced to relocate and lose their family home simply due to property tax arrears.
3. The negative implications of relocating are far greater for some families than for others.
4. Most applicants are able to solve tax arrears problems but many require information or assistance with that process.

POLICY

5. The payment of tax arrears on property owned by an applicant may be authorized only if the arrears involve the principal residence of the applicant and only if sale of that property by the Department of Finance is imminent.
6. Applicants are expected to explore and/or negotiate other options first, such as:
 - Negotiate an acceptable repayment plan with Department of Finance;
 - Borrow against equity in the home to repay tax arrears;
 - Examining the economics of renting vs. retaining current residence.
7. In situations where applicants have had a tax expense included in the calculation of benefits, payment of such arrears constitutes an overpayment and shall be recovered at a reasonable rate.

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Revised: November 1, 2007	Director of Social Assistance		2 of 2

PROCEDURE

8. The worker shall contact the Provincial Treasury, Property Assessment Services, to confirm that sale of the property is imminent and that negotiation of repayment is not possible.
9. The worker shall draw up a written agreement signed by the applicant with commitments to keep up future payments on a regular basis. Such an agreement may be useful in dealing with similar future requests.
10. Special Needs payments on behalf of new applicants are from the appropriate expense in the Integrated Services Management System and in accordance with Special Needs signing authority provisions.
11. All such payments are to be made in the form of third-party payments. New applicants with tax arrears, the worker should speak with a designated authority.
12. Where long-term applicants have demonstrated an inability to make their payments, consideration should be given to making future payments in the form of third-party payments.