

Appendix IV

Detailed Status Report of Recommendations Since 2015

Chapter Name	Department/ Agency	Year	Volume	Chapter	Par.	Recommendation	Self Reported Status
Overdue Property Tax: Collections and Forgiveness	Finance	2019	1	4	34	We recommend the Department of Finance develop a policy for its use of section 25 of the <i>Real Property Tax Act</i> to improve collections of overdue property tax. This section states that a person in whose name real property is assessed, who fails to pay the taxes on that real property, commits an offence punishable under part II of the <i>Provincial Offences Procedure Act</i> .	Implemented
Overdue Property Tax: Collections and Forgiveness	Finance	2019	1	4	35	We recommend the Department of Finance calculate and track the impact of forgiven municipal property tax on the Province's expenses.	Implemented
Overdue Property Tax: Collections and Forgiveness	Finance	2019	1	4	36	We recommend the Department of Finance: <ul style="list-style-type: none"> • clarify performance expectations of Service New Brunswick in collecting overdue property tax; and • monitor Service New Brunswick's performance against pre-defined performance indicators and targets. 	Implemented
Overdue Property Tax: Collections and Forgiveness	Finance	2019	1	4	51	We recommend the Department of Finance set detailed eligibility criteria for property tax forgiveness to ensure consistency of forgiveness decisions.	Implemented
Overdue Property Tax: Collections and Forgiveness	Finance	2019	1	4	52	We recommend the Department of Finance request the Office of the Comptroller internal audit group perform periodic reviews of system controls.	Implemented
Overdue Property Tax: Collections and Forgiveness	Finance	2019	1	4	53	We recommend the Department of Finance consult with Treasury Board to determine whether the 2014 directive to review the <i>Real Property Tax Act</i> is still appropriate.	Implemented