

Appendix IV

Detailed Status Report of Recommendations Since 2016

| Chapter Name | Department/ Agency | Year | Volume | Chapter | Par. | Recommendation | Self-Reported Status |
|---|----------------------------|------|--------|---------|------|---|----------------------|
| Overdue Property Tax: Collections and Forgiveness | Finance and Treasury Board | 2019 | 1 | 4 | 34 | We recommend the Department 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 and Treasury Board | 2019 | 1 | 4 | 35 | We recommend the Department calculate and track the impact of forgiven municipal property tax on the Province's expenses. | Implemented |
| Overdue Property Tax: Collections and Forgiveness | Finance and Treasury Board | 2019 | 1 | 4 | 36 | We recommend the Department: <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 and Treasury Board | 2019 | 1 | 4 | 51 | We recommend the Department set detailed eligibility criteria for property tax forgiveness to ensure consistency of forgiveness decisions. | Implemented |
| Overdue Property Tax: Collections and Forgiveness | Finance and Treasury Board | 2019 | 1 | 4 | 52 | We recommend the Department request the Office of the Comptroller internal audit group perform periodic reviews of system controls. | Implemented |
| Overdue Property Tax: Collections and Forgiveness | Finance and Treasury Board | 2019 | 1 | 4 | 53 | We recommend the Department consult with Treasury Board to determine whether the 2014 directive to review the <i>Real Property Tax Act</i> is still appropriate. | Implemented |