



Approval Date:	March 14, 2022	Policy Number:	P-15-101-A
Motion:	Motion-22-03-082		
Supersedes:	New		
Title:	Tax Penalty Cancellation Policy		

Purpose

To establish a uniform and consistent approach for Council to address late tax payment penalty cancellation requests.

Definitions

“Administration” means the staff of the Town of Peace River under the direction of the Chief Administrative Officer;

“Council” means the duly elected Mayor and Councillors of the Town of Peace River.

“Immediate family” means spouse, a parent, child, or sibling;

“M.G.A.” means the *Municipal Government Act*, Revised Statutes of Alberta 2000, Chapter M-26, and amendments thereto.

“Town” means the corporation of the Town of Peace River.

Policy

Council recognizes the need to be fair and equitable to all taxpayers in its effort to address late tax payment penalty cancellation requests.

Tax Penalty Cancellation Requests

1. In order for Council to consider the Property Tax Penalty Cancellation request:
 - 1.1. the tax account(s) of the property owners must be in good standing with the Town; and
 - 1.2. have no outstanding taxes or tax penalties due to the Town at the time of application.
2. Property Owners seeking late tax payment penalty cancellation must submit a written request via the Chief Administrative Officer within 60 days of the date when the penalty was applied to the tax account.
3. Tax Penalty Cancellation Requests shall be presented by Administration during public meetings of Council, as Council’s decisions on these matters have an impact on all property owners. The report regarding the request includes the information provided by the requesting property owner.
4. A property owner may only apply for tax penalty cancellation once every ten (10) years.
5. Cancellation of late tax penalties is only available for the penalties in the current taxation year.

Tax Penalty Relief Categories

6. Council may consider cancellation of tax penalties:
- 6.1. where a death in the immediate family of the property owner occurred within twenty-one (21) days prior to the due date;
 - 6.2. where the tax notice has been sent to an incorrect address as a result of the Town's error in recording an address change on the tax roll; or
 - 6.3. where a late tax payment has been processed by a financial institution and either the financial institution or the property owner provides documentation indicating the payment was processed on or before the due dates.

Penalty Relief Not Available

7. A property owner may not seek relief under this policy for:
- 7.1. penalties arising from taxes owing on designated industrial property;
 - 7.2. taxes, charges, or penalties relating to more than one prior taxation year;
 - 7.3. amounts added to the tax roll that do not relate to the annual property assessment and taxation process, including but not limited to:
 - 7.3.1. charges arising from the tax recovery process;
 - 7.3.2. unpaid violation charges;
 - 7.3.3. utility consumption or installation charges; or
 - 7.3.4. any penalties, interests or other charges related to those amounts.



Elaine Manzer, Mayor



Christopher J. Parker, CAO