



FINANCIAL SERVICES

TO: Council

DATE: May 11, 2021 **DIVISION:** All

FILE: 0322 **APPLICATION:** N/A

SUBJECT: Late Tax Payment Penalty Cancellation, Policy C-204

POLICY DIRECTION:

Council regularly develops and reviews its policies, such as Policy C-204, Late Tax Payment Penalty Cancellation, to ensure Council's objectives are represented and the needs of the County are addressed, in accordance with Council's responsibilities in the Municipal Government Act.

EXECUTIVE SUMMARY:

Administration recently reviewed Late Tax Payment Penalty Cancellation, Policy C-204, to ensure it reflects the most current business processes. Administration is recommending changes to Policy C-204 to ensure the criteria is still relevant when used to adjudicate rate payer requests in a fair and reasonable time frame.

ADMINISTRATION RECOMMENDATION:

Administration recommends approval in accordance with Option #1.

DISCUSSION:

On November 26, 2019, Council approved Policy C-204 to provide guidance on the adjudication of late tax payment penalty cancellation requests. As the policy has been in place for over a year, Administration is recommending further amendments as follows:

Current Policy	Proposed Amendment	Reasoning
8 Property owners seeking late tax payment penalty cancellation must submit a written request to the County within 120 days of the date when the related penalty was applied to the tax account.	8 Property owners seeking late tax payment penalty cancellation must submit a written request to the County within 60 days of the date when the related penalty was applied to the tax account, along with payment of the amount of the outstanding penalty.	<ul style="list-style-type: none"> As the County sends out reminder letters to rate payers that owe tax, this will shorten the timelines for requests to go to Council. Administration has determined that by allowing for longer request times pushes requests closer to the 120 day period. Adding that the outstanding penalty must be paid prior to the request going to Council will replicate other appeals in that if the rate payer is successful in their request, they would see a full or partial refund of the penalty.



Current Policy	Proposed Amendment	Reasoning
10 When Council grants a late tax payment penalty cancellation request, the late tax payment penalty cancellation is only available for the penalties in the current taxation year: (1) where a death in the immediate family of the property owner occurred within seven days prior to the due date;	10 when Council grants a late tax payment penalty cancellation request, the late tax payment penalty cancellation is only available for the penalties in the current taxation year: (1) where a death in the immediate family of the property owner occurred within twenty-one (21) days prior to the due date;	<ul style="list-style-type: none"> To show more compassion during the time of death,

BUDGET IMPLICATIONS:

There are no budget implications associated with this request.

STRATEGIC OBJECTIVES:

Approval of these amendments would align with the strategic objective of Creating a Culture of Customer Service.

OPTIONS:

Option #1: THAT Late Tax Payment Penalty Cancellation Policy, C-204, be amended as as per Attachment 'A'.

Option #2: THAT alternative direction be provided.

Respectfully submitted,

Concurrence,

"Kent Robinson"

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Executive Director
Corporate Services

Interim Chief Administrative Officer

BW/rp

ATTACHMENTS:

ATTACHMENT 'A': Redline Version of Policy C-204, Late Tax Payment Penalty Cancellation

ATTACHMENT 'B': Proposed, amended Policy C-204, Late Tax Payment Penalty Cancellation