



WHEATLAND COUNTY

Where There's Room to Grow

Request for Decision

December 3, 2019

Resolution No. _____

Date Prepared

November 20, 2019

Subject

Decision-making topic title

Request for reversal of tax penalties on property tax account rolls # 8751000, # 8810000, # 8814000, and # 8815000.

Recommendation

Clear resolution answering – what/who/how/when

THAT Council not approve the reversal of tax penalties totaling \$193.11 on property tax account rolls # 8751000 (\$144.32), # 8810000 (\$1.25), # 8814000 (\$24.78), and # 8815000 (\$22.76).

CAO Comments

Any additional comments regarding the reason for the recommendation

RECOMMENDATION

Report/Document:

Attached

☒

Available

☐

None

☐

Key Issue(s) / Concepts Defined

Define the topic, reference background material and state question to be answered

The ratepayer(s) stated the following: Due to health problems, they were unable to drive to the County office and could not get someone else to drive during office hours. They did not want to mail payment, as they do not trust the post office to get payments where they are supposed to be, particularly with a due date involved. The ratepayer(s) stated that payment was made at the bank on June 29th, 2019 but the bank dated the receipt July 3rd, 2019. The payment date was missed by just three days and it was over a long weekend.

Relevant Policy / Practices / Legislation

Cite existing policies, practices and/or legislation

Wheatland County By-Law 2010-16 authorizes Council to impose penalties on unpaid taxes.

The Municipal Government Act Section 337 states: "A tax notice is deemed to have been received 7 days after it is sent."

The Municipal Government Act Section 341 states: "A tax payment that is sent by mail to a municipality is deemed to have been received by the municipality on the date of the postmark stamped on the envelope."

2019 Property Tax Notices were mailed April 26th, 2019 and an information insert accompanied the tax notice. The tax insert provided with the tax notice noted the following:

- Payments submitted by mail must be **CLEARLY POST-MARKED** on or before June 30th, 2019.
- The location of the mail slot for after-hours payments.
- For electronic payment allow adequate processing time before the due date (**typically 3-5 business days**).

For these reasons, administration is recommending that Council not approve the reversal of penalties.

Strategic Relevance

Reference to goals or priorities of current work program

Not Applicable

Response Options and Desired Outcome(s)

Main result, along with highlighted requisites and benefits

Consistent application the Municipal Government Act and Wheatland County By-Laws and Policy.

IMPLICATIONS OF RECOMMENDATION**General**

Consequences to community, overall organization and/or other agencies

Not Applicable

Organizational

Policy change or staff workload requirements

Not Applicable

Financial

Current and/or future budget impact

Penalties have been imposed on property tax account rolls # 8751000, # 8810000, # 8814000, and # 8815000.

Environmental, Staff and Public Safety

Consequences for the environment, consideration of effects on the safety of staff and the public

Not Applicable

Follow-up Action / Communications

Timelines, decision-making milestones and key products

Notification will be sent to the property owner of the decision of Council.

Submitted by: Nadine Bray

Reviewed by:



Interim CAO

Position: Property Tax Clerk