

City of Prince Albert Statement of POLICY and PROCEDURE			
Department:	Financial Services	Policy No.	49.1
Section:	Assessment and Taxation	Issued:	Jan 23, 1995
Subject:	Tax Payments Received After Close of Business on Tax Deadline Date	Policy Effective:	April 28, 2014
Council Resolution # and Date:	Council Resolution No. 0255 of April 28, 2014	Page:	1 of 3
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Issued by:	City Assessor	Dated:	September 26, 2011
Approved by:	Director of Financial Services	Procedure Amendment:	

1. POLICY

- 1.01 Properties enrolled in TIPPS are not subject to penalty for current year outstanding taxes as long as Bylaw 2 of 2011, The Property Tax Instalment Payment Bylaw, is adhered to.
- 1.02 Tax payments left in the “drop box” at City Hall after 4:30 on June 30th, the deadline for tax payments specified in Bylaw 13 of 2012, and posted to tax accounts on the first work day following the Canada Day holiday are deemed to be received on June 30th and not subject to penalty.
- 1.03 Tax payments received electronically by the City’s financial institution by June 30th but which the City is not notified until after that date are not subject to penalty.
- 1.04 Tax payments received by mail affixed with a Postmark date on, or before, June 30th, the deadline for tax payments specified in Bylaw 13 of 2012, are deemed to be received on June 30th and not subject to penalty.
- 1.05 No other payments received after 4:30 on June 30th are exempted from the penalty provisions of the Bylaw.
- 1.06 The same policy will apply, to month end payments with regard to the application of penalties.

2. PURPOSE

- 2.01 The purpose of this policy is to ensure that administrative practice conforms to the direction and intent of Bylaw 13 of 2012, The Property Tax Incentives and Penalties Bylaw, or its successor.
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3. SCOPE

- 3.01 This policy applies to all payments received after 4:30 on June 30th of the “current” taxation year and after the last working day of each month.

4. RESPONSIBILITY

- 4.01 The City Assessor is responsible for ensuring that the policy and Bylaw are adhered to without exception.

5. DEFINITIONS

- 5.01 Penalty - a percentage based surcharge added to a tax account after June 30th of the taxation year based on current year outstanding taxes as outlined in Bylaw 13 of 2012, The Property Tax Incentives & Penalties Bylaw, and as authorized by Section 249 of The Cities Act.

6. REFERENCES & RELATED STATEMENTS OF POLICY & PROCEDURE

- 6.01 Policy on Abatement of Penalties for Late Tax Payments
- 6.02 Bylaw 13 of 2012
- 6.03 Bylaw 2 of 2011

7. PROCEDURE

- 7.01 On the first business day after the Canada Day holiday the Departmental Secretary will remove tax payments from the “drop box” at City Hall, open any envelopes and forward the payments to the Assessment and Taxation

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Division.

- 7.02 The Departmental Secretary will identify tax payments received by mail affixed with a Postmark date on or before June 30th, the deadline for tax payments specified in Bylaw 13 of 2012, and forward the payments to the Assessment and Taxation Division.
- 7.03 Subject to 7.01 and 7.02, Assessment and Taxation Division staff will post the payments to the appropriate accounts without the application of Penalties.
- 7.04 When notification is received from financial institutions or taxpayers that an electronic payment has been made on a tax account Assessment and Taxation Division staff will verify the date of transfer to ensure no Penalties are applied when the bank transfer occurred by the deadline in the Bylaw, June 30th of the taxation year.
- 7.05 Payments received over the counter or any other means on or after the first business day following the Canada Day holiday will be subject to penalty as specified in Bylaw 13 of 2012.
- 7.06 The same general procedures will apply to payments made at month end with regard to the application of penalties.