

City of Prince Albert Statement of POLICY and PROCEDURE			
Department:	Financial Services	Policy No.	48.1
Section:	Assessment and Taxation	Issued:	Sept. 26, 2011
Subject:	Abatement of Penalties for Late Tax Payments	Policy Effective:	April 28, 2014
Council Resolution # and Date:	Council Resolution No. 0255 of April 28, 2014	Page:	1 of 3
		Replaces:	48
Issued by:	City Assessor	Dated:	Sept. 26, 2011
Approved by:	Director of Financial Services	Procedure Amendment:	

1. POLICY

- 1.01 That any individual or organization that applies to have penalties for late payment of taxes abated be denied unless through a review of circumstances it becomes known that said late payment results from legislative and Bylaw direction pertaining to the issuance of tax bills not being followed.

2. PURPOSE

- 2.01 The purpose of this policy to ensure that the City's practice is consistent when dealing with requests for the abatement of penalties for late payments.

3. SCOPE

- 3.01 This policy applies to all requests to have late payment penalty charges abated.

4. RESPONSIBILITY

- 4.01 Pursuant to Section 101 (1)(h) of The Cities Act, only City Council has the authority to make a decision regarding Tax Abatements and cannot delegate this authority.

5. DEFINITIONS

- 5.01 Late Payment – a payment of property taxes received by the City Treasurer after June 30th as prescribed in Bylaw 13 of 2012 except:
- Payments made after June 30th as part of the TIPPS program;
 - Payments left in the “drop box” prior to mid-night of June 30th and opened the first working day after the Canada Day holiday;
 - Payments received electronically by the City's financial institution by June 30th but which the City is not notified of until after that date; and,
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- Tax payments received by mail affixed with a Postmark date on, or before, June 30th.

5.02 Penalties – a percentage based surcharge added to a tax account after June 30th of a taxation year based on current year outstanding taxes and/or to arrears of taxes from previous years as outlined in Bylaw 13 of 2012, The Property Tax Incentives & Penalties Bylaw, or its successor, and as authorized by Section 249 of The Cities Act.

5.03 Tax Abatement – as authorized by Section 244 includes penalties as outlined in Section 252 of The Cities Act.

5.04 Taxpayer – means any person who is an owner or occupant within the meaning of The Cities Act.

6. REFERENCES & RELATED STATEMENTS OF POLICY & PROCEDURE

6.01 Policy on Tax Payments Received After Close of Business on Tax Deadline Date.

6.02 Bylaw 13 of 2012

6.03 Bylaw 2 of 2011

7. PROCEDURE

7.01 The taxpayer will request the abatement of penalties in writing to City Council.

7.02 If directed to do so by City Council, the Director of Financial Services will assign to the City Assessor the preparation of a report that outlines the production of the tax bill for the subject property and the conformity of the production of that bill with legislative and bylaw direction.

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7.03 The City Assessor will investigate and prepare a report as assigned for submission to City Council.

7.04 City Council will receive the report and make a decision based on the adherence of the tax bill production process to legislative and bylaw direction.