

	<b>Tax Penalty Forgiveness Policy</b>		<b>Policy #5.1.20</b>
Department Owner:	Tax		
Policy Applies To:	Taxable Property Owners		
Date Created:	September 2015	Date Approved By Council:	September 23, 2019
Version #:	1.0	Resolution #:	19-143
Last Review Date:	Sept. 16, 2019	Policy(ies) Replaced/Rescinded:	TAX 09-15

**Intent:**

To establish a consistent policy to guide administration when requests are received from citizens for forgiveness on the penalty assessed on late paid property taxes.

**Policy:**

The onus of having the current property taxes paid on the due date (June 30th or the last business day in June) is clearly laid on the property owner. The Tax Penalty Bylaw clearly states the tax deadline and methods of payment. The tax notice also clearly states the tax deadline.

**Guidelines:**

1. This policy is to be used as formal documentation that supports administration's response to citizens that there is no forgiveness of penalties on late payment of property taxes.
2. This policy is to be used as Council's direction to administration when taxpayers request the forgiveness of penalties on late payment of taxes. Taxpayer's request must be made in writing to the Mayor and Council.
3. Letters addressed to Mayor and/or Council will be presented on the Council Agenda but this policy will give direction regarding the resolution of the issue.
4. If paying in person, the taxpayer must pay at the Town of Claresholm Administration Office by 4:00pm on the due date (June 30th or the last business day in June). **No payment after business hours will be accepted at the Town Office.**
5. Reasons such as family illness, bank errors, not knowing the due date for property taxes, etc. are not valid reasons for the late payment of property taxes and the penalty will not be reversed.
6. If paying at a financial institution (during regular business hours) or via Internet banking, it is the onus of the taxpayer to ensure payment is made by 11:59pm on the due date (June 30th or the last business day in June).
  - If the taxpayer believes their payment was made by the due date, they need to provide one or more of the following pieces of documentation as proof of the payment date:
    - **In person at the bank:** the receipt showing the bank date stamp;
    - **Via Internet:** notification from the bank's electronic payment office, stating amount paid and tax account number paid;
    - **Via financial institution, all methods:** copy of a bank statement, showing name, payment date and amount.
7. Payments via mail will be accepted as valid provided they are post-marked as June 30th or the last business day in June.
8. This policy also applies to all **outstanding** balances that are due on or before December 31st or the last business day in December and that are subject to a penalty.