

Summer Village of Parkland Beach

Name: Property Tax Payment Receipt Policy

Policy: Financial #2016-01

Department: Taxation & Assessment

Policy Record:

Date of Approval by Council: September 12, 2016 Resolution No:

Next Review Date: Policy No: Financial 2016-01

Last Review Date: Replaces:

Lead Role: Chief Administrative Officer

1) Purpose:

The purpose of this policy is to ensure that property tax payments are received as prescribed by the Combined Assessment and Property Tax Notice and pursuant to the Municipal Government Act and other legislation and regulations as they may occur from time to time; and

To develop a method for recognizing property tax payments including payments made electronically, payments made via Canada Post, payments made via the mail slot at the Summer Village office, a method for cancellation of penalties and who is authorized to cancel penalties.

2) Policy:

This policy represents the Summer Village of Parkland Beach policy regarding property tax payments.

3) Guidelines:

Property Tax Payments received by Canada Post:

A tax payment that is sent by mail to the municipality is deemed to have been received by the municipality on the date of the postmark stamped on the envelope and must be no later than June 30th of the year the taxes are levied to avoid a late payment penalty.

Tax Arrears (unpaid after December 31 of the year in which they are imposed) and Tax Recovery proceeding are dealt with under other legislation.

Property Tax Payments received electronically

A tax payment that is sent electronically to the municipality is deemed to have been received by the municipality on the date of the report generated by the financial institution from which it was made and must be dated no later than 12:00 midnight June 30th of the year the taxes are levied to avoid a late payment penalty. The payment is considered to have been made on time regardless on when the payment is credited to the Summer Village of Parkland Beach's financial institution.

Tax Arrears (unpaid after December 31 of the year in which they are imposed) and Tax Recovery proceeding are dealt with under other legislation.

Property Tax Payments received via the Summer Village office mail slot

A tax payment that is deposited via the Summer Village Office mail slot is deemed to have been received by the municipality on the date of the last business day the office was open to the general public (Monday to Wednesday). Should the office be closed for a Statutory Holiday the payment will be deemed to have been received on the next normal business day. The payment is considered to have been made on time regardless of whether Administration was available to receive the payment in person or not. Every effort should be made by the property owner to ensure the payment has been received on time regardless of circumstance.

Method for Cancellation of property tax penalties

Notwithstanding the above guidelines, a property tax owner who wishes to have a late penalty waived must present a letter in writing outlining the circumstances and reasons for the request to the Chief Administrative Officer who will in turn ensure the request for cancellation is placed on the first available Regular Council Agenda.

Authorization for Cancellation of property tax penalties

The Chief Administrative Officer will present requests for penalty tax cancellation to Council at a Regular Council Meeting. Council shall be the body authorized to cancel property tax penalties.

Tax Arrears (unpaid after December 31 of the year in which they are imposed) and Tax Recovery proceeding are dealt with under other legislation.