

Property Tax Penalty Cancellation Policy

1.011

Section: 1.0 Council

Authority: Council

Statement

The Municipal District of Bonnyville (M.D.) recognizes that when property tax penalty cancellation requests are received, there must be a clear and equitable policy in place defining how Council will meet the Municipal Government Act's legislative requirements. The M.D. also recognizes that on occasion circumstances may arise outside of a property owner's control that could inhibit their ability to pay property tax prior to the penalty deadline. This policy does not apply to exempt tax accounts held under the jurisdiction of the provincial or federal governments.

Purpose

This policy establishes a uniform and consistent approach for Council to address property tax penalty payment cancellation requests in the M.D.

Definitions

For the purposes of this policy:

- (1) "Administration" means the operations and staff of the M.D. under the direction of the Chief Administrative Officer;
- (2) "Council" means the duly elected Council of the M.D.;
- (3) "Equitable" means having or exhibiting equity; dealing fairly and equally with all concerned.

Policy

- (1) Review of Property Tax Penalty Cancellation Requests
 - (a) Administration shall present all requests for property tax penalty cancellations to Council on a bi-monthly basis (February, April, June, August, October, December). This shall be done at a public meeting of Council as Council's decisions on these matters have an impact on all property owners.
- (2) Criteria for Property Tax Penalty Cancellation Requests
 - (a) Council may cancel a property tax penalty if:
 - (i) the request is for the current year tax penalty levy, occurring in September or as defined in the M.D. Municipal Property Tax Penalty Bylaw; and
 - (ii) the property's current year tax levy is paid in full, and
 - (iii) the current property owner has not had any property tax penalties levied on any of their currently owned properties for the last five years, where year one begins on the date of the current year arrears penalty levy date, and

- (iv) if the request is received in January or February of the year following the most current tax levy, the request will be reviewed as if it was received on December 31 of the year of the most current tax levy.
- (b) Property tax penalty cancellation requests that include multiple properties may be approved if, prior to the request, all criteria in section 2(a) of this policy are met.
- (c) Property tax penalty cancellation requests that include multiple property owners may be approved if, prior to the request, all criteria in section 2(a) of this policy are met for all property owners, regardless of which owner is making the request.

Policy Review

Within five (5) years from date adopted / amended / reviewed.

For administrative use only:

Related Documentation:	Municipal Government Act: Sections 203, 346, 347
(plans, bylaws, policies, procedures, etc.)	Bylaw: M.D. Municipal Property Tax Penalty Bylaw