



## Legislation Text

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**File #:** RFD 16-221, **Version:** 1

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Request for Cancellation of Penalties on 2015 and 2016 Tax Levies.

### **Proposed Motion**

That the request to cancel tax penalties in the amount of \$921.20 be denied.

### **Administration Recommendation**

Administration does not support the request for the cancellation of penalties.

### **Purpose**

The property owner has requested that Council consider cancellation of all tax penalties added to the tax roll during 2015 and 2016, as only Council has the authority to cancel tax penalties, as per the Municipal Government Act Section 347(1).

### **Summary**

A request has been received from a Parkland County property owner requesting Council to cancel tax penalties in the amount of \$921.20. The ratepayer has confirmed that his intention was his property taxes were to be paid by his financial institution. It came to the attention of the ratepayer that the tax payments were not being withdrawn along with the mortgage payment as intended, which resulted in non-payment of taxes and the addition of tax penalties onto the tax roll. In addition, the ratepayer says he did not receive his 2015 Property Assessment & Taxation notice nor the July 2015 or the December 2015 tax statements from Parkland County. It is the practice of Parkland County to get mailing addresses from Land Titles and Parkland County mailed the information to the address noted by Land Titles. The ratepayer received a tax statement in February 2016 at the address Parkland County had on file from Land Titles that was the same address used for 2015 Property Assessment & Taxation and the 2015 tax statements. When the ratepayer received the 2016 tax statement, contact with Parkland County was made and a correction to his mailing information was processed. At the time of the ratepayer's contact with Parkland County, administration provided the ratepayer with a Land Titles change of address form to complete and submit to Land Titles, however at the date of this submission, no change has been made at Land Titles. Furthermore, the ratepayer explained that in 2015 there were extreme family matters that hindered his attention to detail related to his finances.

Parkland County provides notice by advertisement in the Parkland County Communicator and the local newspapers when Property Assessment & Taxation notices have been mailed out, advising the public that if they did not receive a notice, they are to contact our office. As per the Municipal Government Act Section 337 - "a tax notice is deemed to have been received 7 days after it is sent". Although it is unfortunate that the property owner did not receive the 2015 Property Assessment & Taxation notice, the 2016 Property Assessment & Taxation Notice was received. It is the taxpayer's responsibility to ensure that their taxes are paid by the due date (June 30), after which penalties will accrue.

### **Strategic Plan/Policy/Legal/Staff Implications**

Parkland County's Bylaw No. 15-2016 provides for the imposition of penalties on unpaid taxes  
Municipal Government Act Section 337 - Deemed receipt of tax notice.

Municipal Government Act Section 345 - Penalty for non-payment in other years

Municipal Government Act Section 347 - Cancellation, reduction, refund or deferral of taxes

**Financial Impact:**

Cost: \$921.20

Source of Funding: Allowance for Uncollectible Taxes

**Other**

Requests for cancellation of penalties on tax arrears have been denied by Council other than where there has been deemed an error made on the side of administration, a natural disaster, or extenuating circumstances.