



CITY OF
FORT SASKATCHEWAN

**Request for Decision
Regular Council Meeting_Dec13_2022**

**Property Owner's Request for Waiver of 2022 Property Tax Late Payment Penalty
for Tax Roll #4623201**

Motion:

That Council grant the request to waive the late payment penalties applied to the associated property tax roll #4623201 on July 1, August 1, and September 1, 2022, in the amount of \$1,029.31.

Recommendation:

Administration's recommendation is to deny the request to waive the late payment penalties.

Purpose:

The purpose of this report is to provide Council with background information on property tax roll #4623201, as the property owner is requesting a waiver of a property tax late payment penalty.

Background:

On November 15, 2022, the City of Fort Saskatchewan received an application (Appendix A) from the property owner requesting a waiver for property tax late payment penalties in accordance with the Property Tax Penalty Waiver Policy and Procedure FIN-029-C (Appendix B).

As of November 7, 2022 the property owner has paid the full balance of outstanding property tax arrears including late payment penalties in the amount of \$1,029.31. The property owner has consequently made an application for Council to consider late payment penalty reimbursement under compassionate grounds. Administration is not authorized to make this decision, as only Council has the authority to waive late payment penalties for property taxes.

Summary Analysis:

The City relies on property taxes for the funding of City operations and requires that taxes be received on a timely basis. Penalties for late payments of property taxes are assigned to properties to encourage residents to pay their taxes by the due date. The City provides notice and time for property owners to pay their property taxes. Several payment options exist allowing property owners to ensure their payments are received by the due date of June 30. This includes postdated cheques, online payments, and the Fort Electronic Payment Plan, which allows for taxes to be paid via monthly instalments.

Plans/Standards/Legislation:

Late payment penalties for property taxes are covered under Sections 344, 345 and 347 of the

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Municipal Government Act (MGA). In accordance with the MGA, the City imposes penalties on July 1 of 3%, August 1 of 6%, September 1 of 9%, and 9% on January and February 1 of each future year. These penalties are established through the User Fees, Rates and Charges Bylaw for non-payment of taxes by the due date. Administration mailed the 2022 Assessment and Property Tax Notices on May 18, 2022 with a payment due date of June 30, 2022.

City's Strategic Plan:

- Core Value – Excellence in Government; Goal – Continuous improvement; constantly looking for ways to improve our services through planning, innovation, collaboration and consultation.

Attachments:

1. Appendix A – Property Tax Penalty Waiver Application – Tax Roll #4623201
2. Appendix B – Property Tax Penalty Waiver Policy and Procedure FIN-029-C

Prepared by:	Trish Norman Revenue Services Coordinator, Finance Services	Date: November 30, 2022
Approved by:	Jeremy Emann Chief Financial Officer	Date: November 30, 2022
Approved by:	John Dance General Manager, Corporate Services	Date: December 1, 2022
Approved by:	Troy Fleming City Manager	Date: December 1, 2022