

CITY OF FORT SASKATCHEWAN

Request for Waiver of 2017 Property Tax Late Payment Penalty Tax Roll # 4184000

Recommendation:

Administration recommends that Council not authorize the request to waive the \$136.72 late payment penalty associated with the property tax roll #4184000.

Background:

Late payment penalties for property taxes are covered under Section 344 & 345 of the *Municipal Government Act* (MGA), Chapter M-26, RSA 2000. In accordance with the MGA, the City imposes penalties (July 1st: 3%, August 1st: 6%, September 1st: 9%, January and February 1st each future year: 9%) by means of a bylaw for non-payment of taxes by the due date. The City mailed the 2017 Property Tax and Assessment Notices on May 23rd, 2017 and the payment due date was June 30th, 2017.

On July 13th, 2017, a letter was addressed to the Mayor and Councillors relating to a property tax late payment penalty, and was hand delivered to Administration (attached). The letter requested that late payment penalties totaling \$136.72 be waived and reimbursed. The late payment penalties have been paid by the taxpayer to avoid further penalty charges. On July 11th the taxpayer noticed that her payment had gone NSF (non-sufficient funds) and had asked Administration to waive the fees and penalties. The \$40.00 returned item fee was waived due to the taxpayer's excellent payment history. Pursuant to the MGA, only Council has the authority to waive late payment penalties for property taxes. The citizen is consequently looking to make a request of Council for a late payment penalty reimbursement.

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 payment are assigned to properties to encourage taxpayers to pay their taxes by the due date. The City provides citizens with ample notice and time to pay their property taxes. Several payment options exist allowing taxpayers to ensure payments are received by the due date of June 30th; including postdated cheques, online payments and the monthly Fort Electronic Payment Plan.

Alternative:

That Council grant the request to waive the \$136.72 late payment penalty associated with property tax roll #4184000.

Attachment:

Appendix A - July 13, 2017 Request from Taxpayer.

Prepared by:	Shawna MacNeil Finance Customer Care Coordinator	Date: August 10, 2017
Approved by:	Jeremy Emann Chief Financial Officer	Date: August 11, 2017
Approved by:	John Dance General Manager, Corporate Services	Date: August 15, 2017
Reviewed by:	Troy Fleming City Manager	Date: August 16, 2017
Submitted to:	City Council	Date: August 22, 2017