



Report

TITLE: ROLL 384000-REQUEST CANCELLATION OF PENALTY

Meeting: Council Meeting

Meeting Date: February 12, 2025

Background

Attached for your review is an email from the property owner of Roll 384000 requesting that Council consider waiving the late payment penalty on outstanding arrears of \$16.10. The landowner has indicated that they will not be paying the outstanding amount until the tax notices are sent out at the end of May 2025 therefore there will be an additional penalty of 6% added on May 1, 2025.

- \$1.93 applied October 16th. (12%)
- \$1.09 will be applied May 1st (6%)
- **Total Penalty - \$3.02**

In Bylaw 09/20, which identifies our penalties for unpaid taxes and our tax payment deadlines, it states:

Section 344-346 of the municipal government Act, Council may pass a bylaw to impose penalties for non-payment for property taxes in the current year, and /or non-payment of property taxes in other years,

When taxes levied for the current year and arrears remain unpaid as of October 15th, such taxes are subject to penalty there on in the amount of twelve percent (12%) on the 16th day of October on the outstanding amount of such taxes.

A penalty of six percent (6%) to be applied on May 1st on any property tax account that has tax arrears unpaid at the time of this penalty being applied.

In the past, we have received other requests to waive penalties, and Council has reinforced that the responsibility is the landowners to ensure payment is made.

Alternatives

1. THAT Council respectfully denies the request for the cancellation of penalties levied on Roll 384000 in the amount of \$3.02.
2. THAT the request from the property owner of Roll 384000 be approved and to cancel the penalties in the amount of \$3.02.

Recommendation

THAT Council respectfully denies the request for the cancellation of penalties levied on Roll 384000 in the amount of \$3.02.