



Report

TITLE: 2025 CANCELLATION OF PENALTY ROLL NO. 430900, 441200, 441400

Meeting: Council Meeting

Meeting Date: March 12, 2025

Background

Attached for your review is a letter from the property owner of Roll 430900, 441200, and 441400. The property owner has made a formal request for council's consideration to waive the penalty in the amount of \$486.16.

On October 15, 2024, the property owner came into the office to pay their taxes, but did not have the tax statements on hand. We were then requested to pull the statements that were associated with the company name. The owner was also asked if they held any other properties registered under different names and, in response, indicated joint ownership with their spouse. The relevant statements for these properties were added to the payment.

However, it was not indicated at that time that there were any other properties beyond those identified. Unfortunately, one statement was inadvertently missed, and as a result, taxes for three quarters of land were not paid as required.

Each year, tax statements are mailed to property owners with unpaid taxes, statements were mailed November 12, 2024, and for this year, notices were sent out again on February 18, 2025. Following this, the request to waive the penalty was received.

Bylaw 02/11, which identifies the penalties for unpaid taxes and the tax payment deadlines states: *Section 344 of the Municipal Government Act, Chapter M-26 and amendments thereto authorizes the council of Flagstaff County by way of bylaw, to impose penalties in the year in which a tax is imposed if the tax remains unpaid after the date shown on the Tax Notice; and also states: Any taxes remaining unpaid after the 15th day of October or a tax due date specified by resolution of Council other than the due date contained in the Tax Notice shall be subject to a penalty of 12%, to be imposed on the first working day following the date for payment shown on the Tax Notice or an alternate date established by resolution of Council*

In the past, we have received numerous requests to cancel penalties, and Council has reinforced that the responsibility to ensure payment is made on time is the landowners, regardless of the type of scenario. It also remains the responsibility of the landowner to ensure the receipt for payment of taxes includes all land that they intend to pay.

Alignment with the Strategic Plan

Fiscal Leadership – Flagstaff County will balance the servicing and program needs of the community with consistent, prudent and transparent financial management.

Alternatives/Options

1. THAT Council respectfully denies the request to cancel the penalties for Roll Numbers 430900, 441200, and 441400 in the amount of \$486.16.
2. THAT Council approves the request and cancel penalties in the amount of \$486.16 for Roll Numbers 430900, 441200, and 441400.

Recommendation

1. THAT Council respectfully denies the request to cancel the penalties for Roll Numbers 430900, 441200, and 441400 in the amount of \$486.16.