



RURAL MUNICIPALITY OF ST. ANDREWS POLICY AND PROCEDURES MANUAL

POLICY NAME: Tax Penalty Cancellation	POLICY NUMBER: GGS-10
POLICY MANUAL SECTION: General Government Services	RESOLUTION NUMBER: 172-2020
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TAX PENALTY CANCELLATION

Purpose

The purpose of this policy is to establish a consistent and fair method of cancelling penalty for any outstanding tax monies owed to the Rural Municipality of St. Andrews and to provide a clear direction as to when penalties will be considered for cancellation.

As all residents of the municipality are aware of the due date of taxes and the information is posted on the website therefore, failure to receive the tax notice is not an acceptable reason for non-payment or late payment.

Policy Statement

Council wishes to ensure that penalties are cancelled in a fair and consistent manner for outstanding taxes.

Procedure

- 1) Any cancellation of penalties on outstanding accounts relating to taxes may only be approved by Chief Administration Officer in consultation with the Chief Financial Officer or Assistant Chief Administration Officer.
- 2) Any cancellations of penalties will only be considered, at the discretion of the Municipality, if:
 - The delinquent account or the penalty charged was as a result of an administrative error within the Rural Municipality of St. Andrews departments such as, but not limited to, payment was applied to the wrong account or processing was delayed.