

COUNTY OF TWO HILLS NO. 21

Policy Number

ADM-TAX-2

Title

Tax Penalties

Page 1 of 1

Date Approved

August 1, 1995

Policy

Taxes are subject to penalty as set out in a by-law approved by Council in accordance with the Municipal Government Act:

Staff will accept without penalty, payments past the due date made by mail, providing the Post Office date stamp is prior to the penalty date. Postage machine date stamps are not acceptable.

Purpose

To outline the position of the County with respect to ratepayer tax remittances submitted after the deadline.

Definition

Taxes shall be deemed to be in arrears when they remain unpaid after December 31 of the year in which they are imposed. Section 345(1) Municipal Government Act.

Payments being mailed to the County Office for taxes shall be deemed to have been received in the Municipal Office on the date of the postmark stamped on the envelope containing the remittance. Section 341 Municipal Government Act.

Revisions