

**LAMONT COUNTY**

**POLICY**

- TITLE : TAX PENALTY CANCELLATIONS
- AUTHORITY : ADMINISTRATION
- POLICY STATEMENT: PENALTIES APPLIED FOR LATE OR NON-PAYMENT OF PROPERTY TAXES WILL NOT BE CANCELLED FOR ANY REASON, EXCEPT AS APPROVED BY COUNCIL.
- PURPOSE : TO ESTABLISH GUIDELINES FOR COUNCIL AND ADMINISTRATION.
- POLICY RESOLUTION : 92-181, 95-302, 97-360, 02-300
- PROCEDURE : All requests for cancellation of tax penalties shall be reviewed initially by the County Manager.

In determining whether tax penalties should be cancelled, it is the County's position that there is onus and responsibility on the part of the land-owner to ensure that property taxes are paid by the due date. This position is reflected in all the following circumstances which the County deems to be unacceptable for tax penalty cancellations:

1. A person's belief that he did not receive a tax notice – if one is not received the landowner should take the initiative and contact the County office.
2. The notice being sent to an incorrect address due to this office not being notified of an address and/or ownership change.
3. If a change of ownership occurs after the tax notices have been mailed out, there is a responsibility on the lawyer's part to ensure their clients are aware of property tax amounts/dates for payment.
4. Even where an ownership change occurs before the tax notices are mailed; it can take up to three months for this office to be notified by the change by Land Titles – lawyers still have a responsibility as under (3) above.

5. A landowner claiming that he has six parcels of land but only received five notices, therefore only pays taxes on five parcels. A landowner must know how many parcels of land he has, and make sure all his taxes are paid.
6. Tax notices being “lost in the mail” – if landowners do not receive a notice they should contact the County Office.
7. It is unreasonable for people to buy property and claim that they did not know that property taxes would be levied, when they were due, the amount of taxes, etc.
8. Landowners who claim they were told there were “no taxes owing”. They have paid taxes for years, and suddenly there are none – this is unreasonable.
9. People who buy property and for some reason the name change was never entered on the County’s computer system, the tax notice therefore is sent to the previous owner for one, maybe two or even three years. Onus is on the landowner to contact this office to find out why he has not received a tax notice.
10. Tax notices are mailed in May of each year, and are due on June 30. With adequate notice being given, it is unreasonable to expect a penalty cancellation when tax payments arrive in the office with postmark date indicating they were mailed after the due date.
11. Claims that the cheque was sent but must have been “lost in the mail”. This actually happens very rarely and can be avoided by sending a bank draft, or sending the cheque by registered mail. This claim may be treated sympathetically if landowner can provide proof that the cheque was sent.
12. Any other circumstances which the County Manager does not find to be an acceptable reason for non-payment of property taxes by the specified date.

If the County Manager deems there to be a valid reason for Cancelling the tax penalties, he shall present this request to Council for their approval.