

Mackenzie County

Title	Tax Penalty Notification	Policy No:	FIN032
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Legislation Reference	N/A
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Purpose

To promote and encourage the timely payment of property taxes, and notify customers of delinquent accounts.

Guidelines/Procedures:

1. Tax penalties are applied on all tax rolls with an outstanding balance according to Mackenzie County's Tax Penalties Bylaw.
2. Upon applying a penalty, a written notification shall be issued to the property owner no later than two weeks of the imposed penalty date.
3. Penalty notification letters will not be issued if the outstanding balance is less than \$10.00.
4. The Director of Finance shall be responsible for monitoring compliance with this policy.

	Date	Resolution Number
Approved	2017-04-11	17-04-258
Amended		
Amended		