

Municipal District of Mackenzie No. 23

Title	PAYMENT, REFUND AND CANCELLATION OF TAXES	Policy No:	FIN009
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Legislation Reference	Municipal Government Act, Part 10
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Purpose

To provide for the payment and the refund, cancellation, reduction or deferment of taxes and arrears on taxes.

Policy Statement and Guidelines

All tax notices are deemed to have been received 7 days after the tax notices were sent. (Section 337)

A tax payment that is sent by mail is deemed to have been received on the date post marked on the envelope. (Section 341) If the envelope has not been post marked, the tax payment shall be deemed to have been received 5 working days before it was received.

All taxes and arrears of taxes are payable at the rates and times set out annually by bylaw. (Section 344)

Post dated cheques shall be accepted in payment of taxes and held by the municipality. On the date payable indicated on the cheque, the cheque shall be deposited and a receipt issued. Acceptance of a post dated cheque does not affect the due date for payment of taxes.

Receipts shall be issued for all tax payments excepting the case of bulk payers, e.i. banks, in which case one (1) receipt shall be issued to the bulk payer for all tax payments covered by the same cheque.

The Chief Administrative Officer or designate shall authorize the cancellation, refund or reduction of taxes that have been determined and verified to have been levied and/or collected in error.

All other requests for refunds, cancellations, reductions or deferral of taxes shall be referred to Council for consideration and decision.

	Date	Resolution Number
Approved	Oct 14/98	98-312
Amended		
Amended		

“J. Maine” (Signed)
Chief Administrative Officer

“B. Bateman” (Signed)
Chief Elected Official