



LAC LA BICHE COUNTY POLICY

TITLE: TAX PAYMENT DATE DETERMINATION	POLICY NO: CS-10-014
RESOLUTION: 12.221	EFFECTIVE DATE: MARCH 15, 2012
LEAD ROLE: MANAGER, FINANCE	NEXT REVIEW DATE: MARCH 15, 2013
SPECIAL NOTES/CROSS REFERENCE: BYLAW 08-033, UNPAID TAX PENALTIES, BYLAW 08-017, PRE- AUTHORIZED PAYMENT PLAN, MUNICIPAL GOVERNMENT ACT	AMENDMENT DATE:

POLICY STATEMENT:

Lac La Biche County establishes a policy that determines whether payments for property taxes, property tax arrears, and related penalties are received on time in order to properly apply penalties or additional penalties.

PROCEDURE:

1. In this policy, payments are defined as a property tax, property tax arrears, or a property tax penalty payment. Deadlines or deadline dates are defined as the deadline dates set in County Bylaw No. 08-033 or successor bylaws.
2. For payments received by mail, a payment is deemed to have been received by the County on the date of the postmark stamped on the envelope (section 341, *Municipal Government Act*). For payments deemed late due to the date of the postmark being after the deadline date, the envelope containing the payment shall be retained by the County after the envelope has been received. Envelopes do not need to be kept if the date of the cheque is after the deadline date or if the cheque amount includes a payment for a penalty levied after the deadline date.
3. For payments received in person at a County facility during regular business hours, the payment is deemed to have been received by the County on the date of the receipt.
4. Payments inserted in a County drop box after normal business hours on the deadline date and collected the morning of the next business day shall be deemed to have been received on the deadline date. Staff members will process all cheques from the drop box at the end of the workday and cheques shall be stamped with the current date.
5. Post – dated cheques are deemed to have been received on the cheque date.
6. Cheques received on or before the deadline date that are rejected by the cheque writer’s financial institution for any reason will result in penalties being levied if the make – up payment is not received until after the deadline date.
7. Payments made to a financial institution on behalf of the County, either in person or electronically, are deemed to have been received on the date the financial institution received the payment. It is the

responsibility of the person or organization making the payment to supply the County with sufficient evidence from the financial institution that the payment was made on or before the deadline date. The County will have exclusive judgment on whether the evidence is sufficient.

8. Payments sent to the County via courier are deemed to have been received on the date the payment was received by the courier. It is the responsibility of the person or organization making the payment to supply the County with sufficient evidence from the courier that the payment was made on or before the deadline date. The County will have exclusive judgment on whether the evidence is sufficient.
9. This policy does not apply to participants in the Pre – Authorized Payment Plan as described in County Bylaw 08-017 or successor bylaws.
10. The County shall issue a receipt for all payments as required by section 342 of the *Municipal Government Act*.

“Original Signed”
Chief Administrative Officer

March 21, 2012
Date

“Original Signed”
Mayor

March 22, 2012
Date