**Policy Number: 11-02-15 Date of Issue: February 14, 2011**

**Policy Subject/Title: FORGIVENESS OF TAX PENALTIES**

**Signature of Approval by Authorized Personnel:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

#  Leona Hanson, Mayor

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 **Christopher King, CAO**

**POLICY STATEMENT:**

To provide for the fair consideration of requests to forgive tax penalties.

**PROCEDURES:**

**1. GENERAL**

1.1 Tax penalties are imposed by bylaw, the review, amendment, or rescinding of which may occur from time to time.

1.2 Any rate payer may appeal to Council to have tax penalties forgiven and removed from their tax roll.

1.3 Council will consider each appeal on a case by case basis. No decision with regard to forgiveness will be considered precedent setting.

1.4 The following are criteria that Council may consider when considering a request to forgive tax penalties:

 a) The rate payer is the process of financing or re-financing in order to pay taxes and the bank has provided a letter to the Town stating that funding is in transition, but will not be received prior to the penalties being applied. In this situation, the request must be made prior to penalties being applied.

 b) The rate payer has made the request on compassionate grounds (for example, the rate payer was debilitated or involved in an accident preventing him/her from making the payment).