



Payment, Refund, and Cancellation of Taxes

Financial and Business Planning Services – Cash Control
Policy C34

Policy:	C34 – Payment, Refund, and Cancellation of Taxes
Policy Department(s):	Financial and Business Planning Services - Cash Control
Adoption Date:	January 6, 2020
Adoption Reference:	CM20200106.014
Effective Date:	January 6, 2020
Last Amended:	July 15, 2024

Policy Purpose

To provide guidelines for the processing and payment of taxes.

Policy Statement

This policy defines the needed steps to be followed by the County ratepayers relating to annual property tax payments and potential refunds and tax cancellations based on the tax framework defined by the Municipal Government Act.

Definitions

“County” means the municipality of the County of Grande Prairie No. 1 having jurisdiction under the Municipal Government Act and other applicable legislation

Policy Guidelines

Payments

1. All tax notices are deemed to have been received seven days after the tax notices were mailed in accordance with the Municipal Government Act.
2. A tax payment that is sent by mail is deemed to have been received by the County on the date post marked on the envelope. If the envelope has not been post-marked, the tax payment shall be deemed to have been received the business day prior to it being received.
3. A tax payment made at a financial institution or by electronic fund transfer shall be deemed to have been received by the County on the date payment was made at the financial institution or the electronic transfer date on the remittance advice received.
4. All taxes and arrears of taxes are payable at the rates and times set out by Bylaw. All payments received after hours through the County Administration Building mail drop-off window shall be deemed to be received on the following business day.
5. Any payment returned by a financial institution due to insufficient funds shall be deemed to not be paid on the date originally processed and be subject to all penalties as well as additional charges as per the Schedule of Fees, Rates and Charges Bylaw.



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6. Postdated cheques will be accepted for payment of taxes and be receipted on the due date of the cheque. Acceptance of a postdated cheque by the County does not affect the due date for payment of taxes.
7. Receipts for tax payments shall be provided to the ratepayer in-person or by mail (if requested).
8. All taxpayers have the option of paying taxes by installment, in accordance with the Pre-Authorized Tax Installment Agreement, which can be obtained from the County website or requested from the County Financial and Business Planning Services Division. The taxpayers preferring the option of making tax payments by installment will be required to pay the outstanding tax balances before they sign up for the Tax Installment Payment. The agreement must be signed by both the taxpayer and a County Representative and can be submitted at any time as long as the tax account(s) have a zero balance. Taxpayer's rights and responsibilities including the changes to the account information, payment defaults and cancellation of the agreement are detailed in the agreement instructions.

Refunds

9. To request a refund of an overpayment on a tax account, the request must be made in writing by the respective property owner(s) or by their authorized representative. Refer to the Schedule of Fees, Rates and Charges Bylaw.
10. When a refund occurs because of a correction to a property's assessment, taxes payable or the result of an appeal process under the Municipal Government Act, the refund will be automatically returned to the property owner. If there is more than one owner listed on the property, written authorization from each property owner to credit a specific account or accounts will be required.

Cancellations

11. Cancellations, reductions, or deferral of property taxes shall be referred to Council for consideration and decision.

Attachments

Schedule A – Pre-Authorized Tax Installment Agreement

References

Legal Authorities	Municipal Government Act, RSA 2000, c M-26
Related Plans, Bylaws, Policies, Etc.	Policy B1 – Policy Development Policy C13 – Collection of Outstanding Receivables Property Tax Penalties Bylaw Schedule of Fees, Rates and Charges Bylaw



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Other	Administrative Directive – Public Access – Tax Account Financial Information
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Revision History

Review Date	Description
July 15, 2024	Reviewed, Amended CM20240715.024
July 25, 2022	Reviewed, Amended and Transferred from Assessment (E8) to Financial Services (C34) CM20220725.011
January 6, 2020	Adoption Date CM20200106.014



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Schedule A – Pre-Authorized Tax Installment Agreement

Payee: County of Grande Prairie No.1 | Financial Institution: TD Canada Trust
10001-84 Avenue, Clairmont, AB T8X 5B2 | (780) 532-9722

To be completed by Customer (Payor)

Payor Name (Customer):	_____	Tax Roll #(s)	_____
Mailing Address:	_____	Phone #	_____
Long Legal:	_____	Lot, Block, Plan	_____
Financial Institution:	_____	Bank Number:	_____
Transit Number:	_____	Account Number:	_____
Type of Services:	<input type="checkbox"/> Personal <input type="checkbox"/> Business	Void Cheque:	<input type="checkbox"/> void cheque attached

This form must be fully completed and accepted by the County of Grande Prairie No. 1 in order to participate in the plan. The tax account(s) must have a zero balance in order to participate. A copy of a cheque marked "VOID" or a Pre-Authorizations Debit sheet from your bank must be attached and returned with this form.

- ☐ I/We (the above named Payor(s)) authorize the Payee to debit my/our account indicated above, in the amount of \$_____ for the collection of annual property taxes, on the 20th day of each month beginning the month after the application is accepted.
- ☐ I/We acknowledge that the amount may be increased/decreased as per changes in the property tax levy and/or estimated tax levy, as indicated by the Payee, for the current and subsequent taxation years, so long as this authorization has not been cancelled.
- ☐ I/We will notify the Payee promptly in writing if I/We move the account from one bank or branch to another, or if there is any other change in account.
- ☐ I/We understand that it is my/our responsibility to verify whether these payments are properly debited to my/our account.

Customer Signature	_____	Date	_____
Customer Signature	_____	Date	_____
County of Grande Prairie Representative	_____	Date	_____



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Customer Rights and Responsibilities

1. Should an incorrect amount be processed against your account, it will be corrected when you have advised the company that you are paying (County of Grande Prairie No. 1).
2. The Payee will provide you with written notice of the date of and the amount to be debited to your account at least ten (10) calendar days before the first payment and every time there is a change in your payment amount.
3. The Payor/Payee have certain recourse rights if any debit does not comply with this agreement. For example, you (Payor/Payee) have the right to receive reimbursement for any debit that is not authorized or is not consistent with this agreement. To obtain more information on your (Payor) recourse rights, contact your (Payor) financial institution or visit www.cdnpay.ca.
4. The Payor undertakes and agrees to inform the Payee, in writing and within fifteen (15) calendar days prior to the next due date, of any change in the account or address information provided in this authorization. The Payor acknowledges that if it transfers its account to another financial institution, this authorization becomes null and void on the date of the transfer and that it will be necessary for the Payor to provide a new authorization to the Payee if the Payor wishes to authorize the Payee to debit the Payor's new account.
5. The Payor acknowledges that, where the day on which a debit is authorized to be presented is not a business day, the amount of the debit may not be debited until the next business day.
6. Penalty provisions of the "Tax Penalty Bylaw" currently in effect shall not apply to the said property account(s), unless:
 - a. A default of payment of any installment occurs, or
 - b. The Payor revokes this authorization, the privilege of continuing in the Plan may be cancelled by the Payee if an installment is not honoured.
7. Any bank charges imposed upon the Payee by the Payee's Financial Institution due to default of payment of any installment by the Payor and any handling charges imposed by the Payee, shall be added to the form part of the Payor's property taxes on the said property account(s).
8. The Payor warrants that all persons whose signatures are required to sign on this account have signed their agreement above.
9. The Payor acknowledges that it will not be possible for the Payor's Financial Institution to stop payment of a Pre-Authorized Debit unless the exact amount of the debit is specified in the stop payment request. The Payor further acknowledges that if a stop payment request of a Pre-Authorized Debit issued under an authorization is not honoured because the stop payment requested did not specify the exact amount of the debit, it will have no recourse against the Payor's Financial institution of any loss which the Payor may incur and any dispute concerning the debit is a matter to be resolved between the Payor and the Payee directly.
10. The Payor acknowledges that it understands and agrees to accept and participate in the Consumer Pre-Authorized Debit plan in accordance with the Canadian Payments Association rules and policy statements and acknowledges receipt of a copy of this authorization.
11. The Payor acknowledges the pre-authorized debit agreement may be cancelled provided notice is received fifteen (15) days prior to the next scheduled payment. If any of the above details are incorrect, please contact the County immediately at 780-513-3968. If the details are correct, you do not need to do anything further and your Pre-Authorized Debits will be processed and start on the payment start date indicated above.

How Pre-Authorized Tax Installments Work

Payments will be changed two (2) times a year, every year. Once in January and once after the actual tax levy is set for that taxation year.

From January to when the new tax levies are mailed, you will accumulate a credit and once the actual tax levy is applied your credit balance will be deducted from the current year levy and the system will then take the balance owing and divide it by the remaining months of the year.

You will still be mailed a tax notice each year and your new payment amount for the remaining months will be stated on your annual tax notice.

Applications can be submitted by mail to the Payee Address or by email to taxes@countygpr.ab.ca.

For questions please call (780) 513-3968.

The personal information requested on this form is being collected for tax account administration, under the authority of the Freedom of Information and Protection of Privacy (FOIP) Act and is protected by the FOIP Act. If you have any questions about the collection, contact the County's FOIP Coordinator at 780-532-9722.