

# Payment, Refund, and Cancellation of Taxes

Financial and Business Planning Services – Cash Control  
Policy C34

|                               |   |
|-------------------------------|---|
| <b>Policy:</b>                | C34 – Payment, Refund, and Cancellation of Taxes        |
| <b>Policy Department(s):</b>  | Financial and Business Planning Services - Cash Control |
| <b>Adoption Date:</b>         | January 6, 2020   |
| <b>Adoption Reference:</b>    | CM20200106.014  |
| <b>Effective Date:</b>        | January 6, 2020   |
| <b>Last Amended/Reviewed:</b> | May 25, 2026  |

## 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 residents in the County of Grande Prairie No. 1 that receive a tax notice have the option of creating an online account and subscribe to e-billing.
2. All tax notices are deemed to have been received seven days after the tax notices were mailed or uploaded for e-billing in accordance with the Municipal Government Act.
3. 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.
4. 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 whichever is earlier.
5. 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 previous business day.

# Payment, Refund, and Cancellation of Taxes

## Financial and Business Planning Services – Cash Control Policy C34

6. 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.
7. Postdated cheques will be accepted for payment of taxes and be receipted as of the date of the cheque. Acceptance of a postdated cheque by the County does not affect the due date for payment of taxes.
8. Receipts for tax payments are provided to all in person payees. In the event of non in-person payments, receipts shall be provided to the ratepayer (if requested) in-person, by mail or by email provided in the request.
9. 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 Plan. 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. No new applications are accepted from April 15 through the tax notice release date. 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

10. 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 for applicable costs.
11. 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 without a fee. 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

12. 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

|                          |  |
|--------------------------|--|
| <b>Legal Authorities</b> | Municipal Government Act, RSA 2000, c M-26 |
|--------------------------|--|

# Payment, Refund, and Cancellation of Taxes

Financial and Business Planning Services – Cash Control  
Policy C34

|  |   |
|--|---|
| <b>Related Plans, Bylaws, Policies, Etc.</b> | Policy B1 – Policy Development<br>Policy C13 – Collection of Outstanding Receivables<br>Property Tax Penalties Bylaw<br>Schedule of Fees, Rates and Charges Bylaw |
| <b>Other</b>                                 | Administrative Directive – Public Access – Tax Account Financial Information  |

## Revision History

| <b>Review Date</b> | <b>Description</b>  |
|--------------------|---|
| May 25, 2026       | Reviewed and Presented for Information  |
| July 14, 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  |

# Payment, Refund, and Cancellation of Taxes

Financial and Business Planning Services – Cash Control  
Policy C34

## 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<br>(Customer): _____  | Tax Roll #(s) _____  |
| Mailing<br>Address: _____  | Phone # _____  |
| Long Legal: _____  | Lot, Block,<br>Plan _____                                  |
| Financial<br>Institution: _____  | Bank<br>Number: _____                                      |
| Transit<br>Number: _____   | Account<br>Number: _____                                   |
| Type of<br>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 20<sup>th</sup> 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.

|  |               |
|--|---------------|
| _____<br>Customer Signature                      | _____<br>Date |
| _____<br>Customer Signature                      | _____<br>Date |
| _____<br>County of Grande Prairie Representative | _____<br>Date |

# Payment, Refund, and Cancellation of Taxes

## Financial and Business Planning Services – Cash Control Policy C34

### 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.cdnipay.ca](http://www.cdnipay.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 honored.
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 honored 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 written 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 may 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@countygp.ab.ca](mailto:taxes@countygp.ab.ca).

For questions please call (780) 513-3968.

*Personal information collected on this form will be used for the purpose of tax account administration. This collection is authorized by Section 4(c) of the Protection of Privacy Act and the information collected will also be subject to the Access to Information Act. For questions about this collection of personal information by the County of Grande Prairie, contact the Access and Privacy Officer at [AccessPrivacy@countygp.ab.ca](mailto:AccessPrivacy@countygp.ab.ca) or call 780-532-9722.*