



## COUNTY OF ST. PAUL NO. 19

### BALANCING RURAL HERITAGE WITH A DIVERSE ECONOMY

#### **POLICY OBJECTIVE:**

The County of St. Paul desires to provide guidelines for when a waiver or cancellation of penalties or interest will be permitted.

#### **POLICY STATEMENT:**

- 1) The following factors will be considered when determining whether or not to waive or cancel penalties or interest:
  - a) Whether or not the resident has a satisfactory history of voluntary compliance with payment obligations;
  - b) Whether or not the resident has knowingly allowed a balance or obligation to exist upon
  - c) Whether or not the resident has acted quickly to remedy the delay or omission in compliance
- 2) Generally, a waiver or cancellation of penalties or interest will not be considered due to delays in the postal system. However, a waiver or cancellation of penalties or interest may be granted if a resident's payment is already being processed in the postal system and has been postmarked or bank-stamped prior to the payment due date.
- 3) Penalties or interest assessed against a taxpayer may be waived or cancelled by County Administration where the assessment is primarily caused by any of the following administrative errors or delays such as:
  - a) A delay in processing returns that results in a lengthy delay in informing the resident of amounts owing;
  - b) Incorrect information provided to the resident; or
  - c) An error in materials prepared and distributed by County Administration to the general public

The resident must be able to substantiate that the penalty or interest liability is caused by, or is largely attributable to the County's administration.

- 4) Penalties or interest not meeting any of the above criteria may be waived under extraordinary circumstances. Residents may make a request to County Council to waive the penalties or interest.
- 5) If an Accounts Receivable invoice has been paid in full, but penalties or interest remain on the account, and Administration staff deem the penalties or interest to be uncollectible as the cost of further collection efforts will exceed the estimated recovery amount, the Finance Department is authorized to approve the write-off of accounts with an outstanding balance due of up to \$75.00. The Chief Administrative Officer or their designee is authorized to write-off accounts with an outstanding balance of up to \$300.00. The write-off of accounts with an outstanding balance in excess of \$300.00 must be approved by County Council.

