



Policy No. GP- 2023-04
Tax Penalty Appeal Policy
Motion: 2023-283

Policy Purpose

The purpose of this Policy is to outline the procedures for appealing late payment penalties imposed on municipal taxes and to set the conditions for such appeals.

Definitions

1. Late Payment Penalty: The additional charge imposed on taxpayers for failing to pay municipal taxes by July 15th.
2. TIPP Program: The Tax Installment Payment Plan Program, a system for pre-authorized tax payments that allows taxpayers to make regular and automated payments.

Eligibility

1. A taxpayer who has incurred late payment penalties on their taxes may only appeal the penalties once.
2. Appeal must be submitted within thirty (30) days of the late payment penalty notice.
3. The waiving of penalties is only available on one year's missed payments. Those with outstanding penalties spanning multiple years are not eligible for an appeal.
4. If a taxpayer wishes to have their penalties waived, they must enroll in the TIPP Program.
5. If a taxpayer is already enrolled in the TIPP Program and has missed payments due to Non-Sufficient Funds, they are not eligible to appeal.

Procedure

On August 1st of each year (or next business day should it fall on a weekend), administration will send out notice via paper copy in the mail to all taxpayers who have missed the July 15th deadline for tax payments.

Taxpayers will have until September 1st (or next business day should it fall on a weekend) to appeal their late penalties.

Appeals should be submitted in writing to the Town Office and must include the following information:

1. The taxpayer's name and contact information.
2. Property address or tax account number.
3. A detailed explanation of the circumstances that led to the missed payment.
4. Any supporting documents or evidence that substantiates the claim.

Appeals will be reviewed by the Town's Chief Administrative Officer or designate, who will notify the appellant of the decision within fourteen (14) days of receiving the appeal.

TIPP Program Enrollment

Enrollment in the TIPP Program for a minimum of eighteen (18) months is mandatory for taxpayers who wish to have their late payment penalties waived as per this policy.

To enroll in the TIPP Program, the taxpayer must complete the TIPP enrollment application, which can be obtained from the front desk of the Town Office or on the Town Website.

Taxpayers enrolled in the TIPP Program must have their entire previous years taxes paid off and must ensure that their account has sufficient funds for the automated payments.

Failure to make regular payments through the TIPP Program after the late payment penalties have been waived will result in reinstatement of the waived penalties.