COUNTY OF ST. PAUL NO. 19

Our Mission - To create desirable rural experiences

ADM-40 Tax Payment Deemed Received Policy

Department: Administration

POLICY:

The County of St. Paul No. 19 Tax Penalty Bylaw authorizes the imposition of a penalty on property taxes remaining unpaid after the Tax Payable Date. As the County of St. Paul No. 19 accepts payments through various forms, this policy establishes criteria used to determine the date on which a tax payment is considered received **for the purpose of determining the application of penalties.**

1.0 DEFINITIONS:

1.1 "Tax Payable Date" means June 30, November 30 and the following January 31 of the year in which taxes were imposed.

1.2 **"Postmark"** means an official postal marking that identifies the date on which a mail item was accepted into the postal system for processing and delivery. A postmark may be applied by a postal service directly or generated through an authorized postage meter or other mailing system.

2.0 GUIDELINES:

2.1 Any property tax payment received at the County Office during regular office hours, in cashable form, shall be deemed received on date it is received by the County.

2.2 Any property tax payment deposited during the day in the drop box at the County Office shall be retrieved during that day and shall be deemed received on that business day.

2.3 Any property tax payment deposited overnight in the drop box at the County Office shall be retrieved at 8:30 a.m. and shall be deemed received on that business day.

2.4 Any property tax payment made by post-dated cheque that is held by the County prior to the applicable Tax Payable Date, shall be deemed received on the date written on the cheque.

2.5 Any property tax payment forwarded by mail shall be deemed received on the date indicated by the postmark on the envelope in which the payment was mailed.

2.6 Any property tax payment made through online banking shall be deemed received on the payment date indicated on the County's financial institution's payment report.

2.7 Any property tax payment made by the landowner, through any third-party electronic payment services approved by the County, shall be deemed received on the payment date indicated on the financial institution's payment report.

2.8 If June 30, November 30 or January 31 falls on a weekend or statutory holiday, the Tax Payable Date shall be the next business day. Any applicable penalty can be imposed on the following business day.

Related Policies

ADM-23 Cancellation of Penalties

Council approved: July 28, 2026