

The Corporation of the Township of Huron-Kinloss



BY-LAW

2019-34

Being a By-Law to Adopt a Refund Overpayment Policy
for the Township of Huron-Kinloss

WHEREAS The Council for The Corporation of the Township of Huron-Kinloss deems it expedient to establish policies;

AND WHEREAS the Municipal Act S.O. 2001, c 25, Section 5(3), as amended provides that a municipal power, including a municipality's capacity rights, powers and privileges under Section 9, shall be exercised by By-Law;

NOW THEREFORE the Council of The Corporation of the Township of Huron-Kinloss enacts as follows:

- 1.0 That the Corporation of the Township of Huron-Kinloss Council hereby adopts a Refund Overpayment Policy as contained in the attached Schedule "A" to this By-Law.
- 2.0 This By-Law shall come into full force and effect upon final passage.
- 3.0 This By-Law may be cited as the "Refund Overpayment Policy By-Law"

READ a FIRST and SECOND TIME this 18th day of March, 2019.

READ a THIRD TIME and FINALLY PASSED this 18th day of March, 2019

Mitch Twolan, Mayor

Emily Dance, Clerk



Policy & Procedures

Section: 2.0 Finance/Treasury

Policy: Refund on Overpayment of Taxes and Other Charges

By-Law: 2019-34

Date: 18 March 2019

Revision:

Coverage:

This policy shall address all refunds made for overpayment of an account as the result of an error by the municipality, a change to the assessed value or property class or change of use.

Policy Statement:

The Township of Huron-Kinloss shall calculate refunds for overpayment of taxes and other charges in a timely manner.

Legislative Authority:

Section 345, Municipal Act, 2001, S.O. 2001, c. 25

Contents:

In the case of an error made by the municipality, the Township of Huron-Kinloss shall correct the error and provide refund of overpayment. Interest will not be payable on such overpayments.

In the case of a change to the assessed value of a property, property class or property use, the Township of Huron-Kinloss shall calculate the amount of the overpayment within 120 days from the date notified by the assessment office, assessment review board or court. Interest will not be payable on such overpayments.

In all cases, the Township reserves the right to apply refunds for overpayment to tax arrears or other balances outstanding.