

**COUNCIL POLICIES AND PROCEDURES**

**SECTION - F**

**COLLECTION POLICIES**

**SUBJECT:** Tax Relief - Ratepayers Number F-3

**APPROVAL DATE:** September 15, 1999

**PREAMBLE:** It shall be the policy of Council to consider applications for Tax forgiveness only in accordance with the Assessment Act.

**TERMS:** Request for tax forgiveness from Ratepayers will be considered only in the form of a sworn Affidavit. Applications will be considered only on the grounds of inability to pay due to sickness (current year only), inability to pay due to extreme poverty (current year only), or due to a gross and manifest error in assessment roll (current year or previous year).