

**Property Tax Refund Request – Roll Number 2322308004****Report Purpose**

To bring forward a request for a retroactive refund of property taxes (including accrued penalties), for tax year 2016.

**Recommendation**

THAT the cancellation of 2016 property taxes (including accrued penalties) pertaining to Tax Roll Number 2322308004, in the aggregate amount of \$10,749.65, be approved.

**Council History**

n/a

**Strategic Plan Priority Areas**

**Economy:** A property tax refund, as requested, is at the expense of other property owners.

**Governance:** Provides equitable governance for all property owners.

**Social:** n/a

**Culture:** n/a

**Environment:** n/a

**Other Impacts**

**Policy:** A Section 347 *Municipal Government Act (MGA)* policy is currently under development to provide guidance to Administration and Council.

**Legislative/Legal:** Sections 305(3), 347(1) and 362(1)(k) of the *Municipal Government Act (MGA)*

**Interdepartmental:** Legislative and Legal Services, Assessment and Tax

**Summary**

The property owner approached administration in late 2017 requesting a property tax exemption for both tax years 2017 and 2016. This request was premised on the property having been used for religious purposes since October of 2015. Section 362(1)(k) of the MGA provides that property held by a religious body and used for religious purposes is exempt from taxation.

Administration has confirmed the ownership and use of the property and, as required by section 305(3) of the MGA, has corrected the 2017 property assessment and taxes. This decision also applies to the 2018 property assessment and taxes and will be re-evaluated on an annual basis. Administration may not make any adjustments to any prior years' assessment and taxes.

Section 347 of the MGA allows Council to cancel or reduce tax arrears, if it considers it equitable to do so. Administration recommends exercise of the discretion to cancel the 2016 taxes and penalties, as the property was used for religious purposes throughout 2016. Other religious bodies received the same exemption in respect of properties they held and used for religious purposes.

**Communication Plan**

Letter

**Enclosure**

1 Property Tax Cancellation Request (Document 11284777)