

**Municipal Policy SER-002-007 Property Tax Relief (New)****Report Purpose**

To seek Council's approval of Municipal Policy SER-002-007 Property Tax Relief.

**Recommendation**

THAT Policy SER-002-007 Property Tax Relief, as set out in Enclosure 1 of the July 17, 2018 Assessment and Tax Council report, be approved.

**Strategic Plan Priority Areas**

**Economy:** n/a

**Governance:** Policy will govern and add consistency to how Strathcona County Council may cancel, reduce, refund or defer property taxes.

**Social:** n/a

**Culture:** n/a

**Environment:** n/a

**Other Impacts**

**Policy:** n/a

**Legislative/Legal:** *Municipal Government Act*, RSA 2000 c M-26

**Interdepartmental:** Legislative and Legal Services will receive applications from property owners and schedule the matter for a public hearing of Council.

**Summary**

Section 347(1) of the *Municipal Government Act* permits Council to cancel or reduce arrears, cancel or refund all or part of a tax, and defer the collection of a tax, for a particular taxable property or business, or a class of taxable property or business, if Council considers it equitable to do so.

Direction will be provided to the municipality and property owners, as to circumstances and extent whereby Council may consider property tax relief.

**Communication Plan**

Once approved, Policy SER-002-007 will be made publically available.

**Enclosure**

1 SER-002-007: Property Tax Relief Policy