

Property Tax Relief – Roll 8110022004**Report Purpose**

To bring forward a request for a four year (2014 to 2017) retroactive refund of property taxes.

Recommendation

THAT a refund of 2017 property taxes pertaining to Roll 8110022004 in the amount of \$78.11 be approved.

Our Prioritized Strategic Goals

Governance Requirement

Report

This request relates to a retroactive error in fact, particular to the incorrect assessment of a garage.

The property owner requests a four year tax refund, consistent with their ownership of the property, in the amount of \$340.00 (plus interest). The Property Tax Relief policy does not allow for interest. Administration calculates the four year amount at \$300.02.

Administration recommends a refund of 2017 taxes in the amount of \$78.11. This is consistent with the Property Tax Relief policy. There is a legislative onus and due diligence for the property owner to annually review their property assessment, raise questions with the Assessor or file a complaint with the Assessment Review Board.

Other Impacts

Policy: Property Tax Relief policy

Legislative/Legal: Section 347(1) of the *Municipal Government Act*

Interdepartmental: Legislative and Legal Services, Assessment and Tax

Master Plan/Framework: n/a

Alternatives

Council can exercise its broad discretion to grant tax relief (or not grant tax relief) under section 347 of the *Municipal Government Act*, if granting of such relief is equitable in the particular circumstances.

Communication Plan

Letter to the property owner.

Enclosures

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| 1 | Property tax refund request |
| 2 | Property Tax Relief policy |