

**Property Tax Relief – Roll 8162105006****Report Purpose**

To bring forward a request for the cancellation of 2018 late payment penalties.

**Recommendation**

THAT the penalty cancellation request be denied.

**Our Prioritized Strategic Goals**

Governance Requirement

**Report**

The property owner requests a cancellation of 2018 late payment penalties in the aggregate amount of \$460.41 on the basis of compassionate grounds (enclosure 1 provides the property owner's request).

The County's Property Tax Relief policy limits this consideration to death or critical illness within the family; however, this request does not meet the policy's criteria and thus Administration's recommendation is to deny the request.

**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 penalty cancellation request |
| 2 | Property Tax Relief policy                |