

Property Tax Relief – Roll 3223505003**Report Purpose**

To bring forward a request for a one-year retroactive partial refund of 2018 property taxes.

Recommendation

THAT a partial refund of 2018 property taxes pertaining to Roll 3223505003 in the amount of \$236.32 be approved.

Our Prioritized Strategic Goals

Governance Requirement

Report

This request relates to a discussion with an assessor regarding the 2018 tax year assessment. The discussions initiated an offer to revise the assessment from \$768,000 to \$734,000.

The property owner did not respond to the assessor before the legislated deadline of December 31, 2018. After this date the assessor does not have legislated authority to correct the assessment roll.

Administration recommends a partial refund of 2018 taxes in the amount of \$236.32. If the property owner had responded to the assessor accepting the assessment change within the assessment year, a refund of \$236.32 would have been applied.

Other Impacts

Policy: Property Tax Relief policy

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

Interdepartmental: Assessment and Tax

Master Plan/Framework: n/a

Communication Plan

Letter to the property owner.

Enclosures

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