

Property Tax Relief – Local Improvement Bylaw 27-2000**Report Purpose**

To seek Council approval to refund property taxes for a one year over levy on 32 parcels under Local Improvement Bylaw 27-2000.

Recommendation

THAT a refund of property taxes related to 32 parcels under Local Improvement Bylaw 27-2000, as set out in enclosure 1 of the October 27, 2020 Assessment and Tax report, be approved.

Our Prioritized Strategic Goals

Governance Requirement

Report

This report relates to 32 parcels under Local Improvement Bylaw 27-2000, that were incorrectly charged a one year over levy, in the amount of \$102.71 per parcel. The refund per parcel (Schedule of Properties) will also include interest to date of reimbursement. The refund will be provided using the funds previously collected on the over levy and the interest earned on these funds.

Council and Committee History

July 18, 2018	Council approved the Property Tax Relief Policy
May 16, 2000	Council approved the Local Improvement Bylaw 27-2000

Other Impacts

Policy: Property Tax Relief policy

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

Interdepartmental: Legislative and Legal Services, Corporate Finance, Assessment and Tax

Master Plan/Framework: n/a

Communication Plan

Letter to property owners.

Enclosures

1	Schedule of Properties
2	Bylaw 27-2000 (Schedule B)
3	Property Tax Relief policy