

**Property Tax Relief - Roll 7207013009****Report Purpose**

To bring forward a request for a 17 year (2003 – 2019) retroactive refund of property taxes.

**Recommendation**

THAT a refund of 2019 property taxes pertaining to Roll 7207013009 in the amount of \$306.54 be approved.

**Our Prioritized Strategic Goals**

Governance Requirement

**Report**

The request relates to a retroactive error in fact, particular to the incorrect square footage of the residence.

The property owner requests a 17 year tax refund, consistent with their ownership of the property commencing in 2001. The error in square footage did not take place on the assessment roll until the 2009 tax year. Based on the tax year 2009, administration calculates the tax refund request amount at \$3,124.70.

Administration recommends a refund of 2019 taxes in the amount of \$306.54. 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.

**Council and Committee History**

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|------------------|---|
| October 16, 2018 | Council approved Property Tax Relief – Roll 8110022004. This was a similar case wherein the request was for a four year retroactive tax refund due to an error in fact on the property. Council followed the policy and administration's recommendation to refund one year retroactive taxes. |
| July 17, 2018    | Council approved the Property Tax Relief Policy, SER-002-007  |

**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 the property owner.

**Enclosures**

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