

Property Tax Relief – Roll 2310305004**Report Purpose**

To bring forward a request for tax relief for taxes and associated penalties imposed.

Recommendation

THAT a refund request for 2019 and 2020 property taxes and associated penalties in the amount of \$8,392.74 pertaining to Roll 2310305004 be denied.

Our Prioritized Strategic Goals

Governance Requirement

Report

The request relates to taxes and associated penalties imposed due to the property owner not paying property taxes over the last two years. During this time period the property was changed to non-farm status for assessment purposes. This change increased the taxable assessment from \$1,840 to \$580,000.

A letter requesting the completion of a farm status declaration form was mailed to the address as shown on the land title. No response was received to this letter. After an aerial imagery review of the property was completed, along with no response to the declaration form, the assessment was changed to reflect non-farm status for the 2019 tax year.

Due to two years of non-payment and returned mail our taxation team worked on finding a contact number for one of the owners. In November 2020, contact was made with Ms. Lavorato.

At this time, it was determined that Ms. Lavorato and Ms. Lavorato-Hipkin no longer resided at the addresses listed on the land title. It was also determined that the Assessment and Tax department did not receive a change of address request from either owner.

Due to the addresses not being changed with Land Titles or the Assessment and Tax department, correspondence including the tax notices were not being received by the property owners and taxes owing fell into arrears.

Section 311 of the *Municipal Government Act* speaks to a tax notice being deemed received by an assessed person. Once a municipality publishes in a newspaper that notices have been sent, all assessed persons within that municipality are deemed to have received their notice.

It is the responsibility of the property owner to either change their address with Land Titles or notify the Assessment and Tax department in writing that they would like their mailing address changed.

Administration recommends the refund request and cancellation of penalties be denied as this situation does not meet any of the categories within the Property Tax Relief Policy.

For reference, a breakdown of taxes and penalties imposed by year is attached. A refund amount is also provided if Council elects to provide tax relief through Section 347 of the *Municipal Government Act*.

Council and Committee History

July 17, 2018 Council approved the Property Tax Relief Policy, SER-002-007.

Other Impacts

Policy: Property Tax Relief Policy

Legislative/Legal: Section 311 and 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 |
| 3 | December 2020 letter to property owner |
| 4 | Yearly breakdown of assessment, taxes and penalties owing |