Property Tax Relief – Roll 8241004001

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

Recommendation
THAT a refund request for 2020 and 2021 property tax penalties in the amount of $8,600.06 pertaining to roll 8241004001 be denied.

Our Prioritized Strategic Goals
Governance Requirement

Report
The request relates to a refund of property tax penalties imposed due to the property owner incurring penalties in 2020 and arrears penalties in 2021.

The owner of this property had plans to begin construction in spring 2020, however due to COVID-19, financing became an issue and they were not able to meet property tax payment obligations (see submission in enclosure 1).

Bylaw 27-2020 outlines late payment penalty amounts and dates for 2020. This included a deferral of the collection dates and a reduced penalty amount for the November and December penalties.

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

For reference, a record of penalties imposed by year is attached. A total refund amount is also provided if Council elects to provide tax penalty 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 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 owner.

Enclosures

1	Property tax refund request
2	Property Tax Relief Policy
3	Yearly breakdown of penalties incurred

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