

Property Tax Relief – Roll 2127701007**Report Purpose**

To bring forward a request for tax relief for taxes imposed.

Recommendation

THAT a refund request for 2021 property taxes in the amount of \$2,822.81 pertaining to Roll 2127701007, be approved.

Our Prioritized Strategic Goals

Governance Requirement

Report

RTL Properties Ltd. has requested that property taxes imposed for the taxation years of their ownership be refunded to account for the difference between the market value assessment and the regulated farm assessment. RTL Properties Ltd. purchased the property on June 12, 2007.

The property has been classified as residential for the entirety of RTL Properties Ltd. ownership. Section 297(1) of the *Municipal Government Act* legislates the four assessment classes of Residential, Non-Residential, Farm Land and Machinery and Equipment.

In order to be classified as Farm Land, farming operations must be conducted on the property. A farm operation is defined as the raising, production and sale of agricultural products, in accordance with the Matters Relating to Assessment and Taxation regulation.

Our assessment team inspected the property on three different occasions during RTL Properties Ltd. ownership, on July 27, 2009, August 19, 2014, and September 15, 2021. On each inspection no farming activity was observed. Further, RTL Properties Ltd. did not contact the Assessment and Tax Department regarding their classification or land use until February 2022.

Property owners have the responsibility to review their assessment on an annual basis. If there are questions, concerns or a change in land use they are to reach out to the Assessment Department to ensure appropriate steps are taken.

Once we were notified by RTL Properties Ltd. of farming activity taking place, the assessment was corrected for the 2022 tax year.

Based on the timing Ms. Lee provided in the Property Tax Relief Application and understanding the timing and challenges of the probate process following the unfortunate circumstances that were outlined, Assessment and Tax is recommending Council provide tax relief for the 2021 tax year to reflect a Farm Land classification.

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***Financial/Budget:** Nominal impact**Interdepartmental:** Legislative and Legal Services, Financial and Strategic Services**Master Plan/Framework:** n/a**Communication Plan**

Letter to the property owner.

Enclosures

- 1 Property tax refund request
- 2 Policy SER-002-007, Property Tax Relief