

**Property Tax Relief – Roll 8003721004****Report Purpose**

To bring forward a request for cancellation of late payment penalties imposed.

**Recommendation**

THAT a cancellation request for 2022 penalties in the amount of \$311.47, be approved.

**Our Prioritized Strategic Goals**

Governance Requirement

**Report**

The request relates to penalties imposed due to the property owner not paying taxes by the June 30, 2022, due date.

In their application form to Council, the property owner provides reasons that fall under Compassionate Grounds as outlined in the Property Tax Relief Policy.

Administration recommends the refund request of penalties in the amount of \$311.47 be approved as the circumstances meet the requirements under Compassionate Grounds in the Property Tax Relief Policy.

For reference, a record of penalties imposed is provided in Enclosure 2.

**Council and Committee History**

November 24, 2020	Council approved penalty cancellation for roll number 7162023001 requesting penalty relief due to an illness in the family.
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, Assessment and Tax

**Master Plan/Framework:** n/a

**Communication Plan**

Letter to the property owner.

**Enclosures**

- |   |   |
|---|---|
| 1 | Property tax refund request             |
| 2 | Penalty breakdown                       |
| 3 | Policy SER-002-007, Property Tax Relief |