

**Property Tax Relief – Roll 8067026002 and 8521043002****Report Purpose**

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

**Recommendation**

THAT a refund request for 2022 penalties in the amount of \$113.71 and \$42.56 pertaining to roll numbers 8067026002 and 8521043002, be denied.

**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 letter to Council the property owner explains that they forgot to pay the property taxes by the deadline but did submit their payment online on July 2, 2022.

Administration recommends the refund request of penalties in the amounts of \$113.71 for roll number 8067026002 and \$42.56 for roll number 8521043002 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 for each property is provided in Enclosure 2. 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**

September 14, 2021	Council denied penalty cancellation for roll number 7316014005 requesting penalty relief due to an illness in the family.
September 14, 2021	Council denied penalty cancellation for roll number 1205724006 requesting penalty relief due to COVID-19 related financial hardship.
April 27, 2021	Council denied penalty cancellation for roll number 8241004001 requesting penalty relief due to COVID-19 related financial hardship.
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 by roll number
- 3 Policy SER-002-007, Property Tax Relief