



## Property Tax Relief – Request for Hearing

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Legislative and Legal Services, 3<sup>rd</sup> Floor, North Wing, Community Centre, 401 Festival Ave, Sherwood Park

Phone 780-464-8299 Fax 780-464-8123

Please provide the following information so that your request for tax relief can be added to the Council agenda:

Name of Property Owner GARRY & KELLIE ROMANO

Property (Address, Legal Description, or Tax Roll number of the property for which tax relief is sought)

80670260028521043002

Contact Phone Number

Email Address

Please select which tax relief category applies to your request (see details on reverse or in the County's *Property Tax Relief* policy:

- ☐ Error in Fact
- ☐ Tax Exempt Properties While Under Construction
- ☐ Compassionate Grounds
- ☒ Other

Please provide details of the property tax relief being sought, the year it is being sought for, and what the amount is. Further details may be attached to this form. Any documents you wish to rely on, or to have Council consider, must be included as part of this request form.

Request waiver of late penalty on the two  
properties noted above. See attachment for  
details of request.


I certify that the information I have provided in this Property Tax Relief - Request for Hearing form is correct to the best of my knowledge, and that I am the property owner of the property described above, for which I am seeking tax relief:

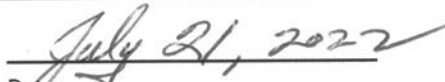
**Collection and use of personal information**

Personal information is being collected under the authority of s. 33 (c) of the *Freedom of Information and Protection of Privacy* Act and will be used to manage and administer Strathcona County's Property Tax Relief program. If you have any questions about the collection, use or disclosure of your personal information, contact the Manager, Governance, Legislative and Legal Services, Strathcona County at 780-400-2007.

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Signature – Property Owner

  
Date

Once complete, please return this form to Strathcona County's Legislative and Legal Services Department. The Legislative and Legal Services department will be in contact to set up a hearing date in front of Council.

An application for property tax relief must be presented to Council at a regular Council meeting. Council will consider the request and make a decision. In making its decision Council will consider the impact of the property tax relief on all property tax payers in the County. Presentations, deliberations, and decisions will typically be conducted in a public Council meeting.

Further information can be found in Strathcona County's *Property Tax Relief* policy, found on the County's website.

Council may consider tax relief applications that fall into one of the following categories:

### Error in Fact

- only applicable to objective and material errors such as building characteristics or tax-exempt status, but does not include subjective property valuation assessment matters
- only available for the current or prior taxation year

### Tax Exempt Properties While Under Construction

- request must be made by a tax-exempt organization
- construction must currently be in progress on facilities on the property that will be used for a tax-exempt purpose upon completion of the construction
- only applies to up to three consecutive taxation years

### Compassionate Grounds

- a death or critical illness in the family has made it difficult or impossible to meet the tax obligations, and a late-payment penalty was incurred as a result
- only applies to the penalty portion of the tax assessment, and only to the current taxation year

Tax relief requests that do not fall into these three categories may require additional evidence to demonstrate that granting relief will not result in an undue burden on all other property tax payers in the County. These requests may be made to Council in the "Other" category.

Council will generally not grant tax relief in the following circumstances:

1. Taxes imposed for the designated industrial property requisition.
2. Taxes or penalties relating to more than one prior taxation year.
3. Amounts added to the tax roll that do not relate to the annual property assessment and taxation process, including but not limited to:
  - a. charges arising from the tax recovery process;
  - b. unpaid violation tickets;
  - c. utility consumption or installation charges; or

- d. any penalties, interests or other charges related to those amounts.

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## Payment Summary

Keep track of your regular expenses, and make sure you don't miss any payments!

| Account         | Payment                                  | Reference  | Date        | Amount     | 2021       | 2022 | Total      |
|-----------------|--|------------|-------------|------------|------------|------|------------|
| Individual      | BMO Investorline - Regular Contributions | [REDACTED] | [REDACTED]  | [REDACTED] |            | 1    | [REDACTED] |
|                 | [REDACTED]                               | [REDACTED] | 06 Jan 2022 | 1          | [REDACTED] | 1    | [REDACTED] |
|                 | [REDACTED]                               | [REDACTED] | 04 Apr 2022 | 1          | [REDACTED] |      | [REDACTED] |
|                 | [REDACTED]                               | [REDACTED] | 02 Jul 2022 | 10         | [REDACTED] |      | [REDACTED] |
|                 | Strathcona (County):<br>Property Tax     | 8067026002 | 02 Jul 2022 | 1          | \$3,790.45 | 1    | \$3,664.09 |
|                 | Strathcona (County):<br>Property Tax     | 8067026002 | 02 Jul 2022 | 1          | \$3,790.45 | 1    | \$3,664.09 |
|                 | Strathcona (County):<br>Property Tax     | 8521043002 | 02 Jul 2022 | 1          | \$1,418.72 | 1    | \$1,495.24 |
|                 | [REDACTED]                               | [REDACTED] | [REDACTED]  | [REDACTED] |            |      | [REDACTED] |
| Total Payments: |  |            |             |            |            |      | [REDACTED] |

July 21, 2022

Details of requested relief of property tax late payment penalty.

On July 2, as I was thinking about Canada Day, 2022, I realized that I had forgotten to prepay the property taxes on our house and the condominium that our daughter and granddaughter live in.

After a short panic attack and wondering how I could have forgotten to attend to the annual property tax obligation when I have remembered it faithfully for the past 50 years or so, I dashed off to my computer and paid the taxes effective July 2, 2022. My hope was that there was some tiny period of grace for my forgetfulness.

But there evidently is no grace period. Pay by June 30 or take the penalty, it seems. Communication with employees in the Tax Dept. and Governance Services revealed that they have no authorisation to use their own judgement and nothing to suggest other than take it to the top, ie. County Council.

Thankfully, the request for waiver of the late penalty charges is not due to my death or that of any of my family. Also, it is my unsubstantiated belief that having these penalties waived will not impose an undue burden on any other taxpayer or the county in general. Similarly, I do not think that if council should happen to waive these late payment penalties that an avalanche of similar requests will need to be dealt with.

Did I mean to pay late? No. Have I ever been late before? No. Do I intend to be late any time in the future? Not on purpose, no. Do I think there should be a tiny amount of time allocated as a period of grace before penalties are mailed out? Yes.

Thank you for considering the request for the two late penalty charges to be cancelled. Contrary to the assumed reasoning for using late payment penalties, I do not feel that my behaviour needs to be forced into future compliance by fines levied for being two days late in meeting my current year property tax payments.

Thank you,

Garry Romano