

### **Property Tax Refund Request - Roll 2322541000**

### **Report Purpose**

To present a property owner request for a refund of 2015 property taxes, in relation to a residence that was demolished in May 2014.

#### Recommendation

THAT a refund of 2015 property taxes pertaining to Roll 2322541000 in the amount of \$1,681.24, be approved.

# **Council History**

n/a

## **Strategic Plan Priority Areas**

**Economy:** Refund amount has been calculated retroactively to the 2015 tax year

**Governance:** Provides the property owner a fair and equitable tax levy

Social: n/a Culture: n/a Environment: n/a

# **Other Impacts**

Policy: n/a

**Legislative/Legal:** Section 347 of the Municipal Government Act allows Council to consider a reduction, cancellation or deferral of taxes on a year by year basis and only where Council

considers it equitable to do so.

Interdepartmental: n/a

#### **Summary**

The Assessment and Tax Department was not made aware of the demolition permit for a residence in 2014. Subsequent notification by the property owner has been provided in 2016. Current property taxes for 2016 have been corrected by administration. Retroactive tax year refund requests can only be approved by Council, rather than as an administrative matter.

#### **Communication Plan**

Letter