

# Property Tax Relief – Roll 1019701000

### **Report Purpose**

To bring forward a request for cancellation of penalties imposed.

#### Recommendation

THAT the cancellation request of 2023 penalties imposed in the amount of \$52.15 pertaining to roll number 1019701000, be approved.

### **Our Strategic Goals**

Governance Requirement

### Report

The request relates to penalties imposed due to the property owner not paying property taxes by June 30, 2023.

In their letter to Council provided in Enclosure 1, it is explained that the property owner passed away June 10, 2023. The son has Power of Attorney and all mail for the property is sent to his address in Vancouver. He was in Edmonton caring for his mother at the time of mailing and did not receive the notice until after the June 30 deadline.

Administration recommends the cancellation of penalties in the amount of \$52.15 be approved as this situation meets the category of compassionate grounds within the Property Tax Relief Policy included in Enclosure 2.

## **Council and Committee History**

December 6, 2022 Council approved a cancellation of penalties for roll number 8127092000 where the owners missed a payment due to a critical illness in the family. Council approved a cancellation of penalties for roll number October 25, 2022 8003721004 where the owners missed a payment due to a death 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 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 Policy SER-002-007, Property Tax Relief

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