

Property Tax Relief – Roll 1107701003**Report Purpose**

To bring forward a request for cancellation of taxes and penalties imposed.

Recommendation

THAT the cancellation request for 2020, 2021, 2022 and 2023 taxes and penalties imposed in the amount of \$16,821.67 pertaining to roll number 1107701003, be denied.

Our Strategic Goals

Governance Requirement

Report

The request relates to taxes and penalties imposed due to the property owner not paying taxes by the June 30 deadline over the last four years.

Bylaw 46-2011 outlines late payment penalty dates and amounts. For the 2023 tax year, Strathcona County applied roughly 2,900 penalties to properties based on non-payment by the June 30, 2023 deadline. Cancellation or refunds of penalties are denied by administration unless the County has erred on the tax notice.

In their letter to Council provided in Enclosure 1, the property owner explains the personal hardships they have realized over the last several years including a significant drop in income.

Administration recommends the cancellation request of taxes and penalties in the amount of \$16,821.67 be denied as this situation does not meet any of the categories within the Property Tax Relief Policy included in Enclosure 2.

For reference, Enclosure 3 provides a breakdown of tax levies, penalties and charges imposed by year should Council elect to provide relief through Section 347 of the *Municipal Government Act*.

Council and Committee History

October 25, 2022	Council denied a refund of penalties for roll numbers 8067026002 and 8521043002 where the owners were requesting penalty relief due to not paying by the deadline.
September 14, 2021	Council denied penalty cancellation for roll number 7316014005 requesting penalty relief due to an illness in their extended family.
September 14, 2021	Council denied penalty cancellation for roll number 1205724006 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**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
- 3 Tax and penalty calculation report