

Property Tax Relief – Roll 2322743807**Report Purpose**

To bring forward a request for refund of penalties imposed.

Recommendation

THAT the refund request for 2022 and 2023 penalties imposed in the amount of \$817.95 pertaining to roll number 2322743807, be approved.

Our Strategic Goals

Governance Requirement

Report

The request relates to penalties imposed due to the property owner being out of the country due to multiple deaths in the family.

In their letter to Council provided in Enclosure 1, the property owner provides an explanation on being out of the country in January 2023 due to a death in the family. Upon a follow up conversation, it was explained they were also out of the country July through September 2022 dealing with a separate death in the family.

Administration recommends the refund request of penalties in the amount of \$817.95 be approved as this situation meets the category of compassionate grounds within the Property Tax Relief Policy included in Enclosure 2.

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

Council and Committee History

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