

Property Tax Relief – Roll 7122036002**Report Purpose**

To bring forward a request for cancellation of penalties imposed.

Recommendation

THAT the cancellation request for 2023 penalties imposed in the amount of \$449.53 pertaining to roll number 7122036002, be denied.

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, the property owner explains they have been dealing with mental health issues and were not able to pay property taxes on time.

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.

Administration recommends the cancellation request of penalties in the amount of \$449.53 be denied as this situation does not meet any of the categories within the Property Tax Relief Policy included in Enclosure 2.

For reference, a record of penalties imposed is provided in Enclosure 3. A total refund amount is also provided if Council elects to provide tax penalty 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 penalty calculation report