

Property Tax Relief – Roll 7315009006**Report Purpose**

To bring forward a request for the cancellation of penalties imposed.

Recommendation

THAT the cancellation request for 2022 and 2023 penalties imposed in the amount of \$1,913.94 pertaining to roll number 7315009006, be denied.

Our Strategic Goals

Governance Requirement

Report

The request relates to penalties imposed due to the property owner not paying property taxes by both June 30, 2022 and June 30, 2023.

In their letter to Council provided in Enclosure 1, the property owner explains the hardships they realized as a business owner dating back to May 2017. At the same time, medical complications created the inability for him to work. These two situations placed the property owners in a position where they were unable to keep up with their property tax payments.

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 refund request of penalties in the amount of \$1,913.94 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 for each year 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 and penalty calculation report