

Property Tax Relief – Roll 3105702009**Report Purpose**

To bring forward a request for cancellation of penalties imposed.

Recommendation

THAT a refund request for 2024 penalties imposed in the amount of \$100.24 pertaining to roll number 3105702009, 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 28, 2024.

The letter to Council, provided in Enclosure 1, explains that the property owner passed away April 26, 2024. While taking care of the estate, 2024 property taxes were overlooked and paid two days late.

Administration recommends the refund request of penalties in the amount of \$100.24 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

October 24, 2023	Council approved penalty cancellation for roll number 1019701000 requesting penalty relief due to a death in the family.
October 24, 2023	Council approved a penalty refund for roll number 8173088006 requesting penalty relief due to a death in the family.
October 24, 2023	Council approved a refund of penalties for roll number 2322743807 requesting penalty relief due to a death in the family.
September 13, 2023	Priorities Committee was provided a report for information that administration reviewed SER-002-007 Property Tax Relief with no recommended changes.
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