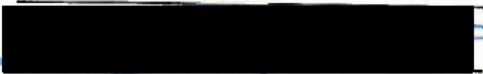


Property Tax Relief – Request for Hearing

(Page 2 of 2)

 Signature – Property Owner

JULY 17, 2024
Date

Once complete, please return this form to Strathcona County's Legislative and Legal Services Department. The Legislative and Legal Services department will be in contact to set up a hearing date in front of Council.

An application for property tax relief must be presented to Council at a regular Council meeting. Council will consider the request and make a decision. In making its decision Council will consider the impact of the property tax relief on all property tax payers in the County. Presentations, deliberations, and decisions will typically be conducted in a public Council meeting.

Further information can be found in Strathcona County's *Property Tax Relief* policy, found on the County's website.

Council may consider tax relief applications that fall into one of the following categories:

Error in Fact

- only applicable to objective and material errors such as building characteristics or tax-exempt status, but does not include subjective property valuation assessment matters
- only available for the current or prior taxation year

Tax Exempt Properties While Under Construction

- request must be made by a tax-exempt organization
- construction must currently be in progress on facilities on the property that will be used for a tax-exempt purpose upon completion of the construction
- only applies to up to three consecutive taxation years

Compassionate Grounds

- a death or critical illness in the family has made it difficult or impossible to meet the tax obligations, and a late-payment penalty was incurred as a result
- only applies to the penalty portion of the tax assessment, and only to the current taxation year

Tax relief requests that do not fall into these three categories may require additional evidence to demonstrate that granting relief will not result in an undue burden on all other property tax payers in the County. These requests may be made to Council in the "Other" category.

Council will generally not grant tax relief in the following circumstances:

1. Taxes imposed for the designated industrial property requisition.
2. Taxes or penalties relating to more than one prior taxation year.
3. Amounts added to the tax roll that do not relate to the annual property assessment and taxation process, including but not limited to:
 - a. charges arising from the tax recovery process;
 - b. unpaid violation tickets;
 - c. utility consumption or installation charges; or
 - d. any penalties, interests or other charges related to those amounts.