

Property Tax Relief – Roll 8130002005**Report Purpose**

To bring forward a request for cancellation of penalties imposed.

Recommendation

THAT a cancellation request for 2024 penalties imposed in the amount of \$893.08 pertaining to roll number 8130002005, 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 28, 2024.

In their letter to Council provided in Enclosure 1, the property owner explains they were away for 70 days completing a charity run from Sherwood Park to Victoria during the tax payment deadline. It's further explained they believed their property tax payments were built into their mortgage.

Bylaw 46-2011 outlines late payment penalty dates and amounts. For the 2024 tax year, Strathcona County applied roughly 3,100 penalties to properties based on non-payment by the June 28, 2024 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 \$893.08 be denied as this situation does not meet any of the categories within the Property Tax Relief Policy included in Enclosure 2.

Council and Committee History

October 24, 2023	Council denied penalty cancellation for roll number 2219531007 requesting penalty relief due to travel delays.
October 24, 2023	Council denied penalty cancellation for roll number 7122036002 requesting penalty relief due to health issues.
September 13, 2023	Priorities Committee was provided a report for information that administration reviewed SER-002-007 Property Tax Relief with no recommended changes.
October 25, 2022	Council denied a refund of penalties for roll numbers 8067026002 and 8520143002 where the owners were requesting penalty relief due to not paying by the deadline.
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

