



City of Leduc Policy

Policy Title: Property Tax Relief

Policy No: 12.02:14

Revision No: N/A

Supersedes: N/A

Authority: Council	Approval Date: April 6, 2020
Responsible Division: Finance	Effective Date: April 6, 2020
Relevant Legislation: Municipal Government Act	
Relevant Bylaw and Date(s): N/A	
Relevant Council Resolution: N/A	
Authority's Signature: "Signed by Mayor B. Young"	

Policy Objective:

To provide a framework for Council, in the exercise of its discretion under section 347(1) of the Municipal Government Act, when considering requests from property owners for property Tax Relief.

Definitions:

"Act" means the *Municipal Government Act*, R.S.A., 2000, c. M-26 and amendments thereto.

"Assessor" means an accredited (holding the AMAA designation) property assessor as contracted by the City of Leduc.

"Immediate Family" includes the property owner's spouse, common law or adult interdependent partner, child or step-child, sibling or step sibling, guardian, dependent, parent or step-parent, son/daughter-in-law or sibling-in-law, grandparent, grandchild or another relative permanently residing with the property owner as a member of the family.

"Tax Relief" is the discretionary cancellation, reduction, refund, or deferral of all or a part of a property tax, or tax penalty, by Council.

Policy:

Section 347(1) of the Act permits Council the discretion to cancel or reduce tax arrears, cancel or refund all or part of a tax, or defer the collection of a tax, for a particular taxable property, or class of taxable property, if it considers it equitable to do so.

Council must exercise this discretion in an equitable and transparent manner, as any cancellation, reduction, or deferral has a financial consequence to the City.

Process:

Responsibilities

Administration is responsible for:

- Processing property tax accounts and reporting to Council the outstanding requests for property Tax Relief, and the particulars of each request.

The Assessor is responsible for:

- Assessing the value of all residential and non-residential properties in the City of Leduc.

Council is responsible for:

- Rendering a decision on each request for Tax Relief, as per the discretion granted to them by section 347(1) of the Act, and based on the service standards as articulated within this policy.

Standards / Expectations

General Tax Relief Principles

1. Section 305 of the Act prescribes processes for the correction of an assessment roll in a current tax year. Part 11 of the Act prescribes processes for the appeal of property assessments. This Policy outlines procedures pertaining to Tax Relief applications to be addressed outside those prescribed processes.
2. Section 203 of the Act prohibits Council from delegating the authority for provision of discretionary Tax Relief to Administration.
3. Administration retains the ability to cancel, reduce or refund all or part of a property tax, or property tax penalty, if it is determined that Administration has made a clerical error or omission in its administration of the tax account in question.
4. Property Tax Relief generally applies to all components of the property tax (municipal, education, Seniors Foundation) unless expressly articulated by Council. For example, Council may choose to provide Tax Relief for the municipal portion of taxes only.
5. All property owners seeking Tax Relief must observe the following prescribed administrative process:

- a. Property owners shall first dialogue with Administration as to the nature of their request for Tax Relief;
 - b. If Administration is of the opinion that no clerical error or omission has occurred in the administration of the tax account, then the request for Tax Relief shall be referred to Council;
 - c. Property owners must complete the required standardized "Request for Property Tax Relief" application form; and
 - d. The tax penalty or property tax in question, should be paid by the property owner before the due date to avoid further penalties being incurred.
6. In addressing an applicant's request for Tax Relief, Council may consider the following circumstances:
- a. death or critical illness occurred in the Immediate Family of the property owner; and
 - b. any other extenuating circumstance, that in the opinion of Council merits compassionate Tax Relief, given the uniqueness and severity of the situation.
7. When considering a request for property tax reduction, cancellation, refund, or deferral, Council must take into consideration the following principles:
- a. fairness and equity to all taxpayers;
 - b. sustainability of municipal revenues;
 - c. simplicity, transparency, and efficiency of the tax levy process; and
 - d. predictability and stability.
8. Typically, though subject to Council discretion, Tax Relief is available only for current taxation year taxes or penalties.
9. Council is not bound by precedent for any prior decisions it has made relative to requests for property Tax Relief.
10. Council's decision on a request for Tax Relief is considered final. There is no further recourse available, and the matter is considered closed.

Other Considerations

Typically, though subject to Council discretion, Tax Relief will not be granted under the following circumstances:

- alleged non-receipt of Assessment & Tax Notice;
- payment error or delay;
- damage, devaluation or destruction of property due to natural disaster or insurable risk;
- the presence of other charges, levies or other amounts added to tax roll; or
- voluntary demolition of, or alterations to, structures on the property.

Legal References

Municipal Government Act, RSA 2000, c M-26;

Appendices

Appendix A- Property Tax Relief Request Form

Appendix A



Property Tax Relief Request Form

Important Information:
The purpose of this form is for an assessed person, or their authorized agent, to request under section 347(1) of the Municipal Government Act (MGA), that Council consider property tax relief, in the form of a reduction, cancellation, refund, or deferral, in respect to municipal property tax levied on the property as listed in Section 2 below.

Section 1 | Information about whom is making the tax relief request

- 1. Is the requestor the: Property Owner or, Agent
- 2. Requestor Name: _____ 3. Requestor Phone: _____
- 4. Requestor Address: _____ 5. Requestor E-mail: _____

Section 2 | Property information (From your property tax notice)

- 6. Assessment Roll Number: _____
- 7. Property Address: _____ Leduc, AB

Section 3 | Type of property tax relief being requested (Please check ONE of the below boxes)

- Property Tax Cancellation Property Tax Refund Property Tax Reduction
- Tax Penalty Cancellation Property Tax Deferral

Section 4 | \$ Amount of property tax relief being requested (Enter dollar amount)

\$

Section 5 | Reason(s) for Property Tax Relief Request (Please articulate the reasons and/or circumstances for your request)

(Please attach additional information to this form if you require more space)

Appendix A (Continued)

Section E	Acknowledgement & Certification
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By signing below, I acknowledge and certify that:

- i. I understand that for the purposes of MGA section 347(1), this request for property tax relief is valid only for the properties identified in Section B of this form, and that this request applies only to tax levies and/or tax penalties levied in respect of the *current* Taxation Year.
- ii. I understand that for the purposes of MGA section 347(1), that the decision of Council on the matter of property tax relief is final, and there is no further recourse available on this matter.

Signature of Property Owner(s) or Authorized Agent

Date: _____

Section F	Form Submission Information
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Please remit this completed form to:

TAXATION DEPARTMENT
 #1 Alexandra Park
 Leduc, AB T9E 4C4
 Phone: 780.980.7105
 Fax: 780.980-7127
 Email: propertytaxes@leduc.ca

You will be contacted at a later date with details of when Council will hear and decide upon your request.

FOR OFFICE USE ONLY

<i>Date Received:</i>	<i>Received By:</i>	<i>Property Tax Verification:</i>
		<i>Current Year Tax Levy:</i> \$ _____
		<i>Prior Year Tax Arrears:</i> \$ _____
<i>Notification to Director:</i> Y N	<i>Comments:</i>	<i>Prior Year Tax Delinquent:</i> \$ _____
<i>Notification to Taxation:</i> Y N		<i>Tax Penalty Totals:</i> \$ _____
<i>Owner contacted:</i> Y N		<i>Other:</i> \$ _____
		<i>TOTAL Outstanding:</i> \$ _____