

# Property Tax Relief Requests

2019 Tax Year Requests

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# Background – Tax Relief Requests

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- Taxation Dept. is inundated with requests for tax relief each year, due primarily to the imposition of tax penalties for late payment.
- Administration can only cancel or reduce tax penalties if the City has administratively made an error, omission, or misrepresentation.

# Background - MGA 347

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- Section 347 of the *Municipal Government Act* allows only Council to cancel, reduce, refund, or defer all or part of a tax.
- Section 203 of the *Municipal Government Act* prohibits Council from delegating its power with respect to taxes under section 347.
- Thus, only Council has the ability to provide leniency, in instances where the City has not erred.

# C-FS-15 Purpose of Policy

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- To provide Council with a framework to guide how it will respond to requests for property tax relief.
- To allow Council to have a set of “goalposts”, but still allow Council to exercise its own discretion.
- To bring clarity to property owners on what types of requests for tax relief are deemed acceptable.

# Tax Relief Principles

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When considering requests, Council shall take into consideration the following principles:

- a. Fairness & equity to all taxpayers;
- b. Sustainability of municipal revenues;
- c. Simplicity, transparency, and efficiency of the tax levy process;
- d. Predictability and stability.



# Tax Relief Categories

## Permissible

Compassionate Grounds

Prior-Year Exemption Eligibility  
under COPTER

Prior-Year Substantive  
Assessment "Error"

## Non-Permissible

Failure to Receive Notice

Payment Errors or Delays

Natural Disasters

Non-Tax Related Charges

Demolitions

Structural Fires

# Administrative Process

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- Requests for tax relief are received intermittently throughout the year by Tax Dept.
- Those that remained unresolved are “bundled”, and presented to Council via the agenda report process, typically in Q4.
- For 2019, there are a total of nine (9) requests.

# Administrative Process cont.

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- The requestor (the property owner) is given the opportunity to present their request in writing, or in person if they choose to appear.
- Council will deliberate each request and make a tax relief decision.
- Decision results will be forwarded to property owner.
- Decision would be considered final.



# Questions?

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