



Legislation Details (With Text)

File #:	RFD 16-162	Version:	1	Name:	Request for Cancellation of Penalties on 2016 Tax Levy
Type:	Request For Decision	Status:			Carried
File created:	8/15/2016	In control:			Financial Services Division
On agenda:	9/13/2016	Final action:			9/13/2016
Title:	Request for Cancellation of Penalties on 2016 Tax Levy				
	Proposed Motion				
	That the request to cancel tax penalties in the amount of \$108.74 for the property located at 5-02-052-10-NW, be approved.				

Indexes:

Code sections:

Attachments:

Date	Ver.	Action By	Action	Result
9/13/2016	1	Council	approved	

Request for Cancellation of Penalties on 2016 Tax Levy

Proposed Motion

That the request to cancel tax penalties in the amount of \$108.74 for the property located at 5-02-052-10-NW, be approved.

Administration Recommendation

Administration supports the proposed motion.

Purpose

The property owner has requested that Council consider cancellation of all tax penalties added to the above noted property during 2016, as only Council has the authority to cancel tax penalties, as per the Municipal Government Act Section 347(1).

Summary

A request has been received from a Parkland County property owner requesting Council to cancel tax penalties in the amount of \$108.74 due to extenuating circumstances. The property owner became critically ill on June 12th and was hospitalized enduring multiple surgeries before passing away on July 9th. The surviving spouse paid the property taxes immediately upon receiving notification of the outstanding taxes.

Strategic Plan/Policy/Legal/Staff Implications

Parkland County's Bylaw No. 15-2016 provides for the imposition of penalties on unpaid taxes
Municipal Government Act Section 344 - Penalty for non-payment in current year
Municipal Government Act Section 347 - Cancellation, reduction, refund or deferral of taxes

Financial Impact:

Cost: \$108.74

Source of Funding: Penalties-Taxation-General Municipal

Other

Requests for cancellation of penalties on tax arrears have been denied by Council other than where there has been deemed an error made on the side of administration or due to natural disaster.