



## Legislation Details (With Text)

<b>File #:</b>	RFD 18-057	<b>Version:</b>	1	<b>Name:</b>	Tax Cancellation on Church Manses and Leased Land Minimum Taxes
<b>Type:</b>	Request For Decision	<b>Status:</b>		<b>Status:</b>	Carried
<b>File created:</b>	3/29/2018	<b>In control:</b>		<b>In control:</b>	Financial Services Division
<b>On agenda:</b>	4/24/2018	<b>Final action:</b>		<b>Final action:</b>	4/24/2018
<b>Title:</b>	Municipal 2018 Tax Cancellation on Church Manses and Leased Land Minimum Taxes				

### Proposed Motion

1. That Council cancel the 2018 municipal tax levy against church manses in the amount of \$2,902.92 as per Attachment 1.
2. That Council cancel the 2018 minimum taxes on the lands leased from the Crown to the landowners on roll numbers 2195001, 2196001, 2198001, and 2197001 in the amount of \$165.66 as per Attachment 2.
3. That Council cancel the 2018 minimum taxes on roll number 275001 in the amount of \$35.39 as per Attachment 3.

### Indexes:

### Code sections:

**Attachments:** 1. 1. 2018 Cancel Municipal Tax on Church Manses, 2. 2. 2018 Cancel Leased Land Minimum Taxes, 3. 3. 2018 Cancel Leased Land Minimum Taxes

Date	Ver.	Action By	Action	Result
4/24/2018	1	Council	approved	Pass
4/24/2018	1	Council	approved	Pass
4/24/2018	1	Council	approved	Pass

### Municipal 2018 Tax Cancellation on Church Manses and Leased Land Minimum Taxes

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### Administration Recommendation

Administration supports the proposed motions.

### Purpose

1. Historically administration presents to Council for consideration to cancel tax levies against church manses.
2. Parkland County's intent is not to incur duplicate taxation on land that a landowner owns a portion of land and leases a portion from the Crown.
3. Parkland County's intent is not to incur duplicate taxation on a quarter section of leased land that is farmed as one unit.

### Summary

1. Council may choose not to cancel the property tax levies and advise these churches to pay the manses

taxes, or cancel a portion of the manse taxes and advise these churches to pay the balance of the taxes.

2. When the minimum tax levy was implemented in 2011, a unique situation occurred where four quarters of land within a single farming unit had the minimum tax imposed on each quarter of land. This occurred as the landowner owns a portion, and leases a portion from the Crown, on each quarter. When the minimum tax program was implemented, it was not the intent of Parkland County to apply more than one minimum tax on a single quarter section of land when they farmed as one unit.

3. When the minimum tax levy was implemented in 2011 it was identified that this roll was being levied with the minimum tax. This occurred because the Crown leases both portions of the quarter to the landowner separately due to them being separated by a road. When the minimum tax levy program was implemented, Parkland County did not intend to apply more than one minimum tax levy on a single quarter section of land that is farmed as one unit.

### **Strategic Plan/Policy/Legal/Staff Implications**

Section 347 of the Municipal Government Act of Alberta allows Council to cancel, reduce, refund or defer taxes as deemed appropriate.

### **Financial Impact:**

Cost: \$2,902.92

Source of Funding: Grants to Organizations - 2018 Budget

Cost: \$201.05

Source of Funding: Reduction to Minimum Tax Levy