



Legislation Details (With Text)

File #:	RFD 20-053	Version:	1	Name:	Property Tax Penalty Deferral
Type:	Request For Decision	Status:	Carried		
File created:	3/25/2020	In control:	Council		
On agenda:	3/31/2020	Final action:	3/31/2020		
Title:	Property Tax Penalty Deferral				

Proposed Motion

That Council approve to eliminate the property tax penalty for the failure to pay current property taxes for both residential and non-residential property owners between July 1, 2020 and August 31, 2020.

Indexes:

Code sections:

Attachments: 1. 1. Bylaw 2015-16 Tax Penalty

Date	Ver.	Action By	Action	Result
3/31/2020	1	Council	approved	
3/31/2020	1	Council		

Property Tax Penalty Deferral

Proposed Motion

That Council approve to eliminate the property tax penalty for the failure to pay current property taxes for both residential and non-residential property owners between July 1, 2020 and August 31, 2020.

Administration Recommendation

Administration supports the proposed motion, as presented.

Purpose

Bylaw 2015-16 Tax Penalty imposes property tax penalties for residential and non-residential owners. Council, in accordance with Section 347 of the Municipal Government Act, has authority to cancel, reduce, refund, or defer taxes.

Summary

Parkland County residents may be facing financial hardship as a result of the COVID-19 outbreak. The Federal Government along with the Government of Alberta have enacted measures to enable residents to avoid late penalties on select bill payments.

Each year, Parkland County levies property taxes for both residential and non-residential properties. Property taxes are due on June 30 and any unpaid amounts are subject to late payment penalties.

At the Municipal level, Council can elect to defer penalties on late property tax payments to ease the burden on rate payers suffering financial hardship.

Should Council approve to eliminate the property tax penalty for the failure to pay current property taxes for both residential and non-residential property owners between July 1, 2020 and August 31, 2020, the first penalty would be applied on September 1, 2020 at a rate of 5% on the current years unpaid taxes.

Strategic Plan/Policy/Legal/Staff Implications:

Municipal Government Act, Section 347

Responsible Leadership: maintain the public's trust through transparent and fair decision-making, superior service delivery, and effective communication

Financial Impact:

Cost: \$270,000

Source of Funding: Extreme Events Restricted Surplus