



Legislation Text

File #: RFD 16-160, **Version:** 1

Request for Cancellation of Penalties on 2016 Tax Levy

Proposed Motion

That the request to cancel tax penalties in the amount of \$23.92 for the property located at 5-03-053-30-SW, 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 \$23.92 due to extenuating circumstances. The property owner is a Fort McMurray resident who was evacuated from their home on May 3, 2016 due to the wild fire situation. Postal Service was not restored to the Fort McMurray residents until July 4th. The 2016 taxes were paid in full upon receipt of their tax notice.

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 337 - Deemed receipt of tax notice.
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: \$23.92

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.