



## Legislation Text

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**File #:** RFD 16-162, **Version:** 1

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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.