

# **Parkland County**

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# **Legislation Text**

File #: RFD 16-279, Version: 1

Cancellation of 2016 Property Taxes Due to Burn Down (Roll 4270046)

#### **Proposed Motion**

That Council cancel a portion of the 2016 taxes on Roll No. 4270046 in the amount of \$22.12 due to burn down of a residence on 4919-48 Ave, Entwistle Alberta.

#### **Administration Recommendation**

Administration supports the motion.

### **Purpose**

Administration received a written request from the owner of the subject residential property for cancellation of taxes due to their home being completely destroyed by fire on October 23rd, 2016.

#### Summary

The date/circumstances of this fire have been confirmed with Parkland County Fire Services and the assessed value of the house has been confirmed with Assessment Services. Taxes considered for refund include those attributed to the Municipal, the Tri Leisure Centre and Capital Region Board. Taxes not considered for refund include those requisitioned for Seniors Foundations and Schools.

# Strategic Plan/Policy/Legal/Staff Implications

Burn Downs - Refund of Taxes Policy C-FI14 allows for the cancellation or refund of improvement taxes when improvements are completely destroyed by fire, upon written request of the property owner. Pursuant to Section 347 of the *Municipal Government Act*, Council may consider tax cancellation, reduction, refund or deferral, with or without conditions.

# **Financial Impact:**

Cost: \$22.12

Source of Funding: Allowance for Uncollectible Taxes