

# Municipal District of Bonnyville No. 87

## Request for Decision (RFD)

**Meeting:** Regular Meeting of Council  
**Meeting Date:** December 12, 2023  
**Originated By:** Calvin Bespalko, Manager of Assessment Services  
**Title:** Request for Tax Penalty Cancellation – Complies with Municipal Policy

### **PROPOSAL & BACKGROUND**

M.D. Policy No. 1.011 Property Tax Penalty Cancellation Policy “establishes a uniform and consistent approach for Council to address property tax penalty payment cancellation requests in the M.D.” When Administration receives property tax cancellation requests for Council’s consideration the requests are placed in one of 2 categories, “Requests Complying with the Criteria of Policy 1.011” and “Requests Not Complying with the Criteria of Policy 1.011”.

### **DISCUSSION ON BENEFITS, DISADVANTAGES & OPTIONS**

Four (4) of the property tax cancellation requests submitted comply with Policy 1.011. These requests are summarized in Appendix A.

The Property Tax Penalty Cancellation M.D. Policy No. 1.011 and penalty cancellation administrative process flowchart are attached as Appendix B.

Appendix C includes the requests and the tax notices of the properties.

### **REFERENCE TO STRATEGIC PLAN**

N/A

### **REFERENCE TO PROVINCIAL/FEDERAL LEGISLATION**

Municipal Government Act (MGA), RSA 2000 Chapter M-26, Section 346 and 347

## **COSTS & SOURCE OF FUNDING**

Approval of this recommendation will result in a reduction of property tax penalty revenue of \$834.06.

## **COMMUNICATIONS STRATEGY**

Council's decision will be communicated to the property owners through telephone calls and follow up letters.

## **ADMINISTRATION RECOMMENDED ACTION**

THAT Council approves the cancellation of tax penalties in accordance with municipal policy as follows:

<u>Tax Roll No.</u>	<u>Legal Land Description</u>	<u>Penalty Amount</u>
6106052040	LT 8 B3; PL 5160 TR	\$46.54
6106052047	LT 3 B4; PL 5160 TR	\$49.73
6102262001	NW 26-61-02-W4M	\$239.68
6301034006	LT 5 B1; PL 192 3023	\$498.11

## **COUNCIL OPTIONS**

1. THAT Council approves the cancellation of tax penalties in accordance with municipal policy as follows: ...
2. THAT Council denies the cancellation of tax penalties for tax roll numbers 6106052040, 6106052047, 6102262001 and 6301034006.
3. THAT Council directs Administration to bring back additional information regarding the tax penalty cancellation requests for tax roll numbers 6106052040, 6106052047, 6102262001 and 6301034006 to a future meeting of Council, as discussed.

## Report Approval Details

Document Title:	Request for Tax Penalty Cancellation – Complies with Municipal Policy.docx
Attachments:	- APPENDIX A - Request Summary.pdf - APPENDIX B - Policy 1.011.pdf - APPENDIX C - Requests - With Redactions.pdf
Final Approval Date:	Nov 30, 2023

This report and all of its attachments were approved and signed as outlined below:

Susan Walker

Stephanie Severin