

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: Tax Penalty Cancellation – Roll No.'s 6209351001 and 6109252001

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 Meeting the Criteria of Policy 1.011” and “Requests Not Meeting the Criteria of Policy 1.011”.

A property tax cancellation request was submitted by a property owner for 2 properties.

DISCUSSION ON BENEFITS, DISADVANTAGES & OPTIONS

A review of the request concludes it does not meet M.D. Policy No. 1.011. Roll number 6209351001 had a 2019 penalty of \$0.05 and a 2020 penalty of \$0.05.

The request is 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 tax notices of the properties.

REFERENCE TO STRATEGIC PLAN

N/A

REFERENCE TO PROVINCIAL/FEDERAL LEGISLATION

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

COSTS & SOURCE OF FUNDING

Council approval of this request will result in a reduction of property tax penalty revenues of \$29.59.

COMMUNICATIONS STRATEGY

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

ADMINISTRATION RECOMMENDED ACTION

That Council denies the request to cancel the 2023 tax levy penalty for Roll No. 6209351001 in the amount of \$17.88 and Roll No. 6109252001 in the amount of \$11.71.

COUNCIL OPTIONS

1. That Council denies the request to cancel the 2023 tax levy penalty for Roll No. 6209351001 in the amount of \$17.88 and Roll No. 6109252001 in the amount of \$11.71.
2. That Council approves the request to cancel the 2023 tax levy penalty for Roll No. 6209351001 in the amount of \$17.88 and Roll No. 6109252001 in the amount of \$11.71.
3. THAT Council directs Administration to bring back additional information on the tax penalty cancellation request for Roll No. 6209351001 and Roll No. 6109252001 to a future meeting of Council, as discussed.

Report Approval Details

Document Title:	Request for Tax Penalty Cancellation - Roll Nos 6209351001 and 6109252001.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