



NM2017-30
NOT RECEIVED

2017 AUG 30 AM 11:38

THE CITY OF CALGARY
CITY CLERK'S

km

NOTICE OF MOTION
CC 661 (R2009-05)

NM2017-NOVEMBER07

RE: DOROTHY MOTHERWELL TAX PENALTY RELIEF
COUNCILLOR WOOLLEY

WHEREAS the vast majority of Calgarians pay their taxes on time;

AND WHEREAS difficult circumstances in life sometimes prevent Calgarians from paying their taxes on time;

AND WHEREAS there is currently no established program for Calgarians to seek tax penalty relief for any circumstance;

AND WHEREAS there is no established definition of extraordinary circumstances to permit Calgarians to seek tax penalty relief;

AND WHEREAS the *Municipal Government Act* Section 346 states that accrued penalties assessed on unpaid property taxes become "part of the tax in respect of which it is imposed";

AND WHEREAS the *Municipal Government Act* Section 347 gives municipalities the authority to cancel or reduce tax arrears or cancel or refund all or part of a tax if it considers it equitable to do so;

AND WHEREAS the Canadian Revenue Agency allows for tax penalties to be waived or cancelled in the event of serious illness or physical or mental distress;

AND WHEREAS the circumstances surrounding Dorothy Motherwell's inability to pay the 2016 property taxes on time for 64 Wildwood Dr SW warrant tax penalty relief;

NOW THEREFORE BE IT RESOLVED, that The City of Calgary cancels \$1,172.91 remaining unpaid taxes on the property located at 64 Wildwood Dr SW, Roll #061057402;

Signature of Member(s) of Council



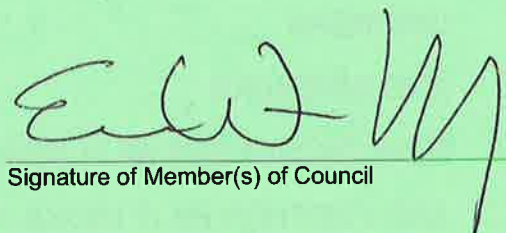
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AND FURTHER BE IT RESOLVED that Council direct Administration to:

- Investigate the current tax forgiveness programs and legislation within large Canadian municipalities and provincial and federal governments;
- Review the impact to The City's tax revenues and the legal ramifications of cancelling taxes due to extraordinary circumstances;

And return to council with recommendations, through Priorities and Finance Committee, no later than Q2 2018.



Signature of Member(s) of Council