

# 2021 Assessment and Tax Circumstances Report 2

Executive Committee  
2021 November 9



# Assessment & Tax Circumstance Report Overview

EC2021-1490  
PRESENTATION

This is a biannual report with recommendations to cancel property taxes from prior years separated into two categories:

- 1) Assessment related tax cancellations
- 2) Non-Profit Tax Mitigation Policy

## Important Considerations for Tax Cancellations

- Ensuring accurate assessments and taxes.
- Transparency and accountability in assessment and tax processes.
- Supporting tax exempt non-profit organizations with their goals of providing public benefit.



- Ensuring equity and fairness by applying a consistent process and criteria.
- Matters within the scope of Council's authority (i.e. assessment complaints are heard by the Assessment Review Board).

Assessment related tax cancellations	Non-Profit Tax Mitigation Policy
<p>The inaccuracy was reported within two years of the occurrence and one of the following:</p> <ul style="list-style-type: none"> <li>• Assessment was advised of the inaccuracy within the Customer Review Period in the year the inaccuracy occurred, but the correction was either not processed or incorrectly processed;</li> <li>• The taxpayer was not aware and/or was not notified of the change in assessment and was unable to bring the inaccuracy to the assessor's attention within the Customer Review Period;</li> <li>• The property or business assessment account was set up in error, and the assessment notice was sent to the wrong party; or</li> <li>• Another City department(s) was notified by the taxpayer of a change to the business and Assessment was not notified during the applicable taxation year.</li> </ul>	<p>All of the following:</p> <ul style="list-style-type: none"> <li>• A building permit for the site has been issued; and</li> <li>• An application for tax cancellation under this policy has been submitted to Assessment; and</li> <li>• An application for property tax exemption has been submitted to Assessment and approved; and</li> <li>• The property has begun to be used for the exempt purpose.</li> </ul>



## 2021 Tax Cancellation Summary

Description	2021 Report 1	2021 Report 2	2021 Total	2021 Budget
<b>Attachment 2- Prior Years' Assessment Rolls</b>	\$248,430.06	<b>\$19,989.04</b>	\$268,419.10	\$1,000,000
<b>Attachment 3- Non-Profit Tax Mitigation Policy</b>	\$161,034.55	<b>\$16,852.60</b>	\$177,887.15	\$1,000,000

## Recommendations

- That the Executive Committee recommend that Council, under the authority of section 347 of the Municipal Government Act (MGA):
  - 1) Cancel property taxes and Business Improvement Area levies (Attachment 2); and
  - 2) Cancel municipal property taxes for qualifying non-profit organizations (Attachment 3).