

## 2022 Assessment and Tax Circumstances Report 2

### RECOMMENDATION:

That the Executive Committee recommend that Council, under the authority of section 347 of the *Municipal Government Act* (MGA), cancel property taxes outlined in Attachment 2.

### RECOMMENDATION OF THE EXECUTIVE COMMITTEE, 2022 OCTOBER 18:

That Council, under the authority of section 347 of the *Municipal Government Act* (MGA), cancel property taxes outlined in Attachment 2.

### HIGHLIGHTS

- **Reason for recommendations:** Twice a year, Council approval is requested to cancel taxes accrued on individual tax accounts.
- **What does this mean for Calgarians?** It ensures that property taxes are cancelled if they were levied incorrectly and also benefits eligible non-profit organizations.
- **Why does it matter?** This report recommends that Council cancels \$20,556.13 in property taxes overall to support accuracy, fairness, and transparency.
- The \$20,556.13 detailed in attachment 2 of this report is for the applicable 2020-2021 taxes accrued on property accounts that meet Administration's criteria for prior year tax cancellation including properties that were taxed in error due to issues such as timing of information receipt, incorrect data, and technical/human error.
- Strategic Alignment to Council's Citizen Priorities: A well-run city
- Background and Previous Council Direction is included as Attachment 1.

### DISCUSSION

#### Tax Cancellations Related to Prior Years' Assessment Rolls (Attachment 2)

Administration cannot amend the assessment roll or cancel taxes for previous years. This report brings previous year's taxes to Council that Administration recommends for cancellation. The recommended cancellations would cancel or reduce both the municipal and provincial property taxes. Upon cancellation, the provincial portion of the property tax is a cost to The City until it is recovered next year through the provincial property tax rate calculation. If Council chooses not to support the recommendation, the tax liabilities and amounts owed will remain as originally billed.

### STAKEHOLDER ENGAGEMENT AND COMMUNICATION (EXTERNAL)

- Public Engagement was undertaken
- Public Communication or Engagement was not required
- Public/Stakeholders were informed
- Stakeholder dialogue/relations were undertaken

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### IMPLICATIONS

#### Social

Non-profit organizations can receive tax cancellations for properties under construction.

#### Environmental

Not applicable.

#### Economic

The taxpayers listed in this report will receive tax cancellations.

#### Service and Financial Implications

#### Existing operating funding - base

\$20,556.13

Description	2022 Report 1	2022 Report 2	2022 Total	2022 Budget
Prior Years' Assessment Rolls (Attachment 2)	\$281,349.50	\$20,556.13	\$301,905.63	\$1,000,000.00
Non-Profit Tax Mitigation Policy	\$16,382.18	NA	\$16,382.18	\$1,000,000.00

### RISK

Property owners face a financial risk if this report is not brought forward as refunds would not get issued for assessment errors and non-profit organizations would not get tax cancellations they are expecting via the *Non-Profit Tax Mitigation Policy (the Policy)*.

### ATTACHMENTS

1. Previous Council Direction, Background
2. List of Tax Cancellations Related to Prior Years' Assessment Rolls

#### Department Circulation

General Manager/Director	Department	Approve/Consult/Inform
Carla Male	Corporate Planning and Financial Services	Approve
Eddie Lee	Corporate Planning and Financial Services	Approve