

Corporate Planning & Financial Services Report to  
Executive Committee  
2025 December 09

ISC: UNRESTRICTED  
EC2025-0926

## **2025 Property Tax Relief Recommendations**

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### **PURPOSE**

The purpose of this report is to recommend tax relief for Council approval in accordance with the Tax Relief Delegated to Administration (TRDA) and Non-Profit Tax Mitigation (NPTM) Council Policies.

### **PREVIOUS COUNCIL DIRECTION**

The TRDA and NPTM Council Policies provide criteria and circumstances under which Administration reports to Council with recommendations for tax relief.

#### **RECOMMENDATION:**

That the Executive Committee recommend that Council approve the cancellation of property taxes as outlined in Attachment 2, for a total of \$253,911.78.

#### **RECOMMENDATION OF THE EXECUTIVE COMMITTEE, 2025 DECEMBER 9:**

That Council approve the cancellation of property taxes as outlined in Attachment 2, for a total of \$253,911.78.

### **CHIEF ADMINISTRATIVE OFFICER/GENERAL MANAGER COMMENTS**

Les Tochor, Chief Financial Officer and General Manger of Corporate Planning and Financial Services concurs with this report.

### **HIGHLIGHTS**

- The recommended tax relief amounts have been reviewed by Administration and have been confirmed to meet Council-approved criteria in the respective Council Policies and fall within the existing budget allocation of \$1 million for tax relief programs.
- These tax relief programs support fairness and equity in the taxation system, compensating taxpayers who were levied taxes because of an error in a previous taxation year (TRDA), or those who qualify for a use-based property tax exemption and paid taxes during the construction or renovation of qualifying non-profit-use facilities (NPTM).

### **DISCUSSION**

#### **Tax Relief Delegated to Administration (TRDA) – Prior Year Error Corrections**

The TRDA Policy governs the criteria and conditions to qualify for tax relief relating to errors, omissions or misdescriptions in a property's assessment or tax information from a prior year. Council has delegated authority to Administration to facilitate an expedited processing time for refunds in these circumstances, to a maximum of \$500,000 per year. In a typical year, tax relief does not exceed this limit, and no Council approval is required for individual tax relief transactions. In some cases, individual properties may represent larger tax responsibilities, resulting in exceeding the delegation limit and necessitating Council approval.

Errors corrected in accordance with the TRDA Policy are individually reviewed by Administration to identify causes and make process improvements to mitigate recurrences; however, some

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errors cannot be avoided due to system limitations and timing of the annual assessment cycle. Attachment 1 includes more information about the TRDA Policy and the errors it addresses.

### Non-Profit Tax Mitigation (NPTM)

NPTM supports the development of the non-profit sector by providing tax relief for non-profit organizations who pay property taxes during the construction or renovation of facilities that are exempt from taxation once in use by the organization. NPTM recommendations normally come before Council once per year for approval. However, due to the need for a Council report for tax relief under the TRDA policy, Administration is recommending additional NPTM approvals that have become eligible since the last NPTM report in September 2025. This will support the impacted taxpayers by providing tax relief on a more expeditious timeline than waiting for the regular annual NPTM report in 2026. See Attachment 1 for more background on NPTM.

### Next Steps

If approved by Council, tax relief will be processed by Administration to taxpayers' accounts directly. Taxpayers may then [request a refund](#) from their tax account or leave the amount as a credit on their account to be applied to future years' tax bills.

Administration briefs Council annually in Q1 on property tax exemptions and relief expenditures for continued transparency and budget awareness. The TRDA and NPTM Council Policies are reviewed in accordance with the Council Policy Program on a four-year cycle to ensure continued relevance and Council priority alignment.

### EXTERNAL ENGAGEMENT AND COMMUNICATION

- |                                                                  |                                                                                     |
|------------------------------------------------------------------|-------------------------------------------------------------------------------------|
| <input type="checkbox"/> Public engagement was undertaken        | <input checked="" type="checkbox"/> Dialogue with interested parties was undertaken |
| <input type="checkbox"/> Public/interested parties were informed | <input type="checkbox"/> Public communication or engagement was not required        |

Taxpayers who have applied for tax relief under the TRDA or NPTM Policy frameworks have been in contact with Administration to review their situation, confirm eligibility, and to explain the tax relief and Council reporting process. If approved, Administration will process the tax relief and inform the applicable taxpayers of the tax relief amounts with an updated statement of their property tax account.

### IMPLICATIONS

#### Social

The NPTM program provides qualifying taxpayers with financial relief, enabling spending allocations to other initiatives by the non-profit organizations eligible for this program.

#### Environmental

Not applicable.



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### Economic

Tax relief granted under the TRDA and NPTM programs facilitate greater fairness in taxation. Reduced spending on taxation may be offset by other economic activity from the impacted taxpayers.

### Service and Financial Implications

Existing operating funding - base

Program	Recommended Tax Relief (This report) <sup>1</sup>	Previously Approved Tax Relief (2025, up to Oct. 31)	Total
<b>Tax Relief Delegated to Administration</b> (Prior-Year Error Corrections)	\$211,174.88	\$469,097.37	\$680,272.25
<b>Tax Relief Delegated to Administration</b> (Compassionate Property Tax Penalty Relief)	\$0.00	\$6,108.74	\$6,108.74
<b>Non-Profit Tax Mitigation</b>	\$42,736.90	\$230,198.42	\$272,935.32
<b>Total Tax Relief Expenditures</b>	<b>\$253,911.78</b>	<b>\$705,404.53</b>	<b>\$959,316.31</b>
<b>Tax Relief Programs - Total Budget</b>			<b>\$1,000,000.00</b>

<sup>1</sup> See Attachment 2 for a detailed list of tax relief recommendations included in this report.

### RISK

- No anticipated risk associated with approval.
- Not approving the recommended tax relief would be inconsistent with the TRDA and NPTM Council Policies and would result in inequitable treatment for the impacted taxpayers.

### ATTACHMENT(S)

1. Background and Previous Council Direction
2. Recommended Tax Relief Amounts
3. Presentation

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Department Circulation

General Manager/Director	Department	Approve/Consult/Inform
Les Tochor, CFO/General Manager	Corporate Planning and Financial Services	Approve
Eddie Lee, City Assessor/Director	Assessment & Tax	Approve

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**City Clerks: A. Adegunwa / J. Palaschuk**