

Summary Proposal for a Property Tax Penalty Relief Program

- Program will be administered by Tax Advisory Services.
- Program will be administered within the existing budget using existing staff resources.
- Passive approach to intake – information will be included in brochures and on the web. The program will consider all applicants who seek property tax penalty relief in accordance with the guiding principles.*
- Situations forwarded for consideration from other areas within The City (e.g., Councillors' Offices, Credit & Collections, Fair Entry, etc.) will be considered in accordance with the principles of the program.
- Qualifying criteria will be a significant life issue* impacting the property owner or an immediate family member.*
- Lack of financial capacity to pay does not meet proposed qualifying criteria of this program. Financial assistance is currently provided by programs at the municipal, provincial and federal levels.
- Applicants will be required to submit a declaration identifying that they are seeking tax penalty relief as a result of a significant life issue.
- The significant life issue must have arisen within 60 days prior to the tax payment deadline.
- Applicants must notify The City of their intent to seek tax penalty relief by September 30 of the year in which they are seeking relief.
- Relief will be provided for penalties incurred on July 1; further relief for subsequent penalties will be at the discretion of the Coordinator, Tax Advisory Services and contingent upon the individual circumstances presented.
- The decision of the Coordinator, Tax Advisory Services will be final – there will be no appeal mechanism. However, a decision to deny tax penalty relief will be reviewed by the Manager, Tax, Receivable and Payable to ensure additional transparency.
- Request Council approval of a bylaw to delegate authority to Administration to cancel/reduce/refund taxes under subsections 203(2)(d) and 347(1)(a), (b) and (c) up to \$25,000.00 over the initial 15 month term of the program.
- A report back to Council will be provided in 2019 Q4 after the program has run for fifteen months (2018 July 1 to 2019 September 30 - two full tax seasons).

* Additional information included in attachments