

**PROPOSED TEXT FOR A CHARTER BYLAW TO DELEGATE THE AUTHORITY TO
CANCEL, REDUCE OR REFUND TAXES**

Short Title

1. This Bylaw may be cited as the “Tax Penalty Cancellation Delegation Charter Bylaw”.

Definitions

2. In this Bylaw:
 - (a) “*Act*” means the *Municipal Government Act*, R.S.A. 2000, c. M-26;
 - (b) “*Charter*” means the City of Calgary Charter, 2018 Regulation, AR 40/2018.

Delegation

3. Pursuant to section 203(2)(d) of the *Act*, as modified by section 4(5) of the *Charter*, Council hereby delegates to the Chief Financial Officer the power under section 347 of the *Act* to:
 - (a) cancel or reduce tax arrears;
 - (b) cancel or refund all or part of a tax; or
 - (c) defer the collection of a tax;up to a cumulative amount of \$25,000 in a taxation year.
4. The power delegated to the Chief Financial Officer in section 3 shall only be exercised in accordance with the Compassionate Property Tax Penalty Relief Program as approved by Council.

Coming into force

5. This Bylaw comes into force upon being published on the *City’s* website in accordance with section 10 of the City of Calgary Charter, 2018 Regulation, AR 40/2018