

**BYLAW NUMBER 1H2018**

**BEING A CHARTER BYLAW OF THE CITY OF CALGARY  
TO DELEGATE THE AUTHORITY TO  
CANCEL, REDUCE OR REFUND TAXES**

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**WHEREAS** pursuant to sections 344 and 345 of the *Municipal Government Act*, R.S.A. 2000, c. M-26, (the “Act”), Council enacted Bylaw 8M2002 to fix the penalty on unpaid taxes;

**AND WHEREAS** pursuant to section 346 of the *Act* a penalty on an unpaid tax is part of the tax on which it is imposed;

**AND WHEREAS** pursuant to section 347 of the *Act* Council may cancel or reduce tax arrears or cancel or refund all or part of a tax;

**AND WHEREAS** section 4 of the City of Calgary Charter, 2018 Regulation, AR 40/2018 (the “Charter”) modifies the *Act* as it is to be read for the purposes of being applied to the City of Calgary;

**AND WHEREAS** section 4(5) of the Charter modifies section 203(2)(d) of the *Act* to empower Council to delegate its power to cancel, reduce, refund or defer taxes to a maximum amount of \$500,000 in a taxation year;

**AND WHEREAS** Council has approved the Compassionate Property Tax Penalty Relief Program set out in PFC2018-0325, which contemplates delegating the authority to Administration to cancel, reduce or refund taxes up to a cumulative total of \$25,000 during the program;

**AND WHEREAS** pursuant to section 9(1) of the Charter, Council must, before giving second reading to a proposed bylaw under the authority provided by section 4 of the Charter, hold a public hearing in respect of the proposed bylaw in accordance with section 230 of the Act, after giving notice of it in accordance with section 606 of the Act.

**AND WHEREAS** this Bylaw has been advertised in accordance with section 606 and a public hearing has been held in accordance with section 230:

**NOW, THEREFORE, THE COUNCIL OF THE CITY OF CALGARY ENACTS AS  
FOLLOWS:**

**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.

READ A FIRST TIME THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2018.

READ A SECOND TIME THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2018.

READ A THIRD TIME THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2018.

\_\_\_\_\_  
MAYOR  
SIGNED THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2018.

\_\_\_\_\_  
CITY CLERK  
SIGNED THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2018.

PUBLISHED ON THE CITY’S WEBSITE THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2018.