

Subject: Tax Relief - Plan: 2625TR Block: 4 Lot: 82**APPROVALS:****Jamie Doyle**_____
Director_____
Chief Administrative Officer**Recommended Motion:**

THAT the request for a \$1,875.38 reduction in tax arrears, for the property legally described as Plan: 2625TR Block: 4 Lot: 82 be denied.

Summary:

Administration received a request for a \$1,875.38 reduction in tax arrears due to financial hardship; this amount is for the portion that is made up of 2019, 2020 and 2021 administrative fees and penalties for the property legally described as Plan: 2625TR Block: 4 Lot: 82.

As per the *Municipal Government Act*, s. 347 (1), if Council considers it equitable it may, with or without conditions, cancel or reduce tax arrears. In this case, allowing one property owner a reduction is not equitable as there are additional property owners in the Municipality also facing financial hardship. It would not be fair or just for this taxpayer to receive a reduction of tax arrears and therefore the request should be denied.

Background:

The property owner of Plan: 2625TR Block: 4 Lot: 82 is experiencing financial hardship caused by a personal injury suffered in 2019, leaving them unable to work. The tax account includes amounts stemming from the nonpayment of utilities in 2019, 2020 and 2021. The outstanding balances were transferred to the tax roll as per the Sanitary Sewer Utilities Bylaw No. 85/051 and the Water Utilities Management bylaw 07/35.

In addition, the property owner's tax account has been in default since 2019 and has attracted penalties and fees therefore further increasing the tax arrears owing to the Municipality. The property owner is in the process of listing the property for sale and will pay any outstanding utility and tax charges as part of the sale of the property. The property owner requests that all administrative fees and late penalty charges be removed from their account from April 2019 to September 2021, therefore reducing their tax arrears.

Budget/Financial Implications:

A reduction of tax arrears for the period of April 2019 to September 2021 would result in a net loss of \$1,875.38.

Rationale for Recommendation:

The underlying explanation does not meet equitable justification to write off pursuant to section 347(1) of the *Municipal Government Act*.

Strategic Priorities:

Responsible Government