

**Property Tax Cancellation**

Policy Type: GOVERNANCE PROCESS

GP-F-2.4

- 1 As stated in MGA 347(1), if Council considers it equitable to do so, it may, generally or with respect to a particular taxable property or business or class of taxable property or business, do one or more of the following, with or without conditions:
  - (1) Cancel or reduce tax arrears
  - (2) Cancel or refund all or part of a tax
  - (3) Defer the collection of the tax
  
- 2 When considering a request for cancellation of property taxes, Council will take into account the following **Generally Accepted Principles of Taxation**:
  - (1) Fairness and Equity to All Taxpayers
  - (2) Sustainability of Revenues Raised
  - (3) Simplicity, Transparency and Efficiency of the Tax System
  - (4) Predictability and Stability
  - (5) Competitiveness
  
- 3 General:
  - (1) All requests for tax cancellation must be presented to Council in writing.
  - (2) Council will review all requests for tax cancellation in the last fiscal quarter of the year.
  - (3) All property types can be considered for tax relief.
  
- 4 Property Tax Levy Cancellation:
  - (1) When extenuating circumstances result in the building and/or improvements being destroyed (partially or completely), uninhabitable or unusable, Council will apply the following in determining the direction to take with respect to a request for property tax levy cancellation:
    - (a) The property owner will be responsible for any requisition portions of the tax bill and only the municipal portion of the taxes will be considered for cancellation.
    - (b) Only the building/improvements portion of the taxes will be considered for cancellation.
    - (c) Any tax cancellation attributed to the extenuating circumstances will be prorated from the time of damage to the end of the taxation period.
  
- 5 Property Tax Penalty Cancellation:
  - (1) Responsibility for late payment will be the determinant as to whether the tax penalty is cancelled.
    - (a) Council will consider tax relief only when the responsibility for the penalty being incurred rests with The City.

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**Document History:**

Policy Adopted	September 30, 2013
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**Administrative Revisions:**

<b>Date:</b>	<b>Description:</b>
July 27, 2017	Converted to the newest template format.