



Report Number: C2018-0198

Meeting: Select a meeting type

Meeting Date: 2018 February 26

NOTICE OF MOTION

RE: 2016 Property Tax Cancellation for 1704 37 ST SE

Sponsoring Councillor(s): Councillor Gian-Carlo S. Carra

WHEREAS The City of Calgary's Assessment business unit ("Assessment") annually prepares property assessments for all properties within Calgary in accordance with the *Municipal Government Act* and its regulations;

AND WHEREAS The City of Calgary is accountable to the Province and property owners for the quality and accuracy of its annual property assessment rolls;

AND WHEREAS, the 2016 property assessment for 1704 37 ST SE (the "Property") contained an error, specifically, the partially-developed building value on the Property was double counted on the 2016 assessment roll;

AND WHEREAS the Property's owner advised Assessment of the error and a correction was made to the Property's 2017 assessment;

AND WHEREAS The City of Calgary's *Assessment Roll Corrections and ARB Recommendations Policy* states that assessment roll corrections are initiated for the current year only if the issue arises from the Customer Review Period (CRP) or the Assessment Review Board (ARB) complaint process;

AND WHEREAS the Property's owner did not advise Assessment of the error until after the 60-day 2016 CRP, as such, a correction could not be made to the Property's 2016 assessment in accordance with the *Assessment Roll Corrections and ARB Recommendations Policy*;

AND WHEREAS the Property's owner did not file a complaint on the Property's 2016 assessment with the ARB, prior to the end of the 2016 CRP, meaning the Property's 2016 assessment and related 2016 property taxes were considered final by City Administration;

AND WHEREAS The City of Calgary's *Assessment & Tax Circumstances Report Policy* does not permit Administration recommendations to Council for tax cancellation when the property owner received an annual property assessment notice and did not contact Assessment regarding the error before the end of the CRP;

AND WHEREAS since property taxes are calculated and billed annually using a property's assessed value, the Property's 2016 taxes were therefore based on the Property's 2016 assessed value;

AND WHEREAS, notwithstanding the *Assessment & Tax Circumstances Report Policy*, Council can, through its authority under section 347 of the MGA, cancel property taxes for a particular property when it considers it equitable to do so;

NOW THEREFORE BE IT RESOLVED that for the Property, located at 1704 37 ST SE (Roll Number 072023450), the amount of 2016 property taxes due to the error, being \$7,418.00 municipal and \$4,929.60 provincial, for a total of \$12,347.60, be refunded to the Property's owner.