

Property Tax Exemptions and Relief

Discussion Paper

Recommendation

That Executive Committee recommend to City Council:

That the October 1, 2018, Financial and Corporate Services report CR_6302, be received for information.

Executive Summary

The Property Tax Exemption and Relief Discussion Paper is a follow-up to the Assessment and Taxation White Paper. The Discussion Paper clarifies and provides further context on the City policies surrounding the granting of property tax exemptions or relief and provides historical context for the current policies.

Report

This report presents the first of several Assessment and Taxation Discussion Papers that elaborate on the Assessment and Taxation White Paper presented in 2016. This paper discusses tax exemption legislation as well as Council's authority to provide tax relief.

The paper is broken down into three major parts. They include:

- **Property Tax Exemptions** - provides an overview of Provincial legislation, municipal authority and administrative processes.
- **Exemption Issues** - discusses major exemption issues that have arisen under the existing legislation. Many of these issues are still outstanding until the Government of Alberta releases the updated regulation on exemption matters.
- **Council Tax Cancellation and Deferral Authority** - addresses City Council's authorities and associated policies. Two policies currently guide Council's tax cancellation and deferral authority, both of which are slated for review at the October 15, 2018 Executive Committee meeting.

The purpose of this discussion paper is two-fold. First, the paper serves as a resource for Council and the public by clarifying matters related to tax exemption and relief. Second, the paper addresses existing Council policy in order to inform a subsequent policy review.

Public Engagement

Public engagement on this report did not take place as the discussion paper is for information only and is meant to inform subsequent policy decisions.

Corporate Outcomes and Performance Management

Corporate Outcome(s): The City of Edmonton has a resilient financial position			
Outcome(s)	Measure(s)	Result(s)	Target(s)
That discussion papers be published to better inform Council and the public of matters related to Assessment and Taxation.	Four Discussion Papers are slated for release.	This is the first of four discussion papers to be released.	All discussion papers are planned to be released by end of 2019.

Attachment

1. Property Tax Exemption and Relief - Discussion Paper

Others Reviewing this Report

- C. Owen, Deputy City Manager, Communications and Engagement
- G. Cebryk, Deputy City Manager, City Operations
- R. G. Klassen, Deputy City Manager, Regional and Economic Development
- A. Laughlin, Deputy City Manager, Integrated Infrastructure Services
- P. Ross, Acting Deputy City Manager, Urban Form and Corporate Strategic Development
- K. Armstrong, Deputy City Manager, Employee Services
- K. Block, Acting Deputy City Manager, Citizen Services