

**THE CITY OF EDMONTON
CHARTER BYLAW NUMBER 18652
MUNICIPAL TAX RELIEF DELEGATION CHARTER BYLAW**

Whereas pursuant to Section 347 of the *Municipal Government Act*, RSA 2000 c M-26, as amended by the *Edmonton City Charter*, AR 39/2018, council may cancel or reduce tax arrears, cancel or refund all or part of a tax, or defer the collection of a tax;

And Whereas pursuant to Section 203(2)(d) of the *Municipal Government Act*, as amended by the *Edmonton City Charter*, council may delegate its powers under Section 347 where the annual amount does not exceed \$500,000;

And Whereas Edmonton City Council wishes to delegate to the City Assessor its powers under Section 347 up to \$500,000;

Edmonton City Council enacts:

PART I - PURPOSE, DEFINITIONS AND INTERPRETATION

PURPOSE	1	The purpose of this bylaw is to delegate the powers of Edmonton City Council established under Section 347 of the Act to the Delegate and to set the terms and conditions of that delegation.
DEFINITIONS	2	<p>(a) "Act" means the <i>Municipal Government Act</i> RSA 2000 c M-26, as amended by the <i>Edmonton City Charter</i>, AR 39/2018;</p> <p>(b) "Delegate" means the City Assessor appointed pursuant to the City Assessor Bylaw 12046, as amended from time to time;</p> <p>(c) "Tax Relief Powers" means the powers established under Section 347(1) of the Act and include:</p> <p style="padding-left: 40px;">(i) Cancellation or reduction of tax arrears; and</p> <p style="padding-left: 40px;">(ii) Cancellation or refund of part or all of a tax;</p>

		but do not include deferring the collection of a tax.
RULES FOR INTERPRETATION	3	The following interpretation rules apply to this bylaw: (a) marginal notes and headings in this bylaw are for ease of reference only.

PART II - DELEGATION OF TAX RELIEF POWERS

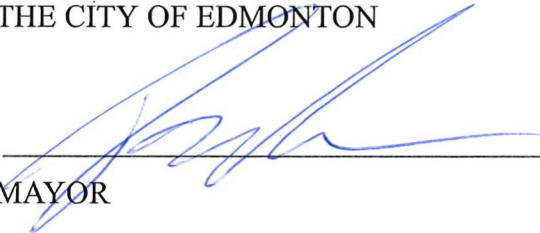
DELEGATION	4	Edmonton City Council delegates its Tax Relief Powers under Section 347 of the Act, to the Delegate under the terms and conditions as established within this Bylaw.
FURTHER DELEGATION PROHIBITED	5	The Delegate may not further delegate Tax Relief Powers.
TERMS AND CONDITIONS	6	(1) The Delegate shall exercise Tax Relief Powers in accordance with any City Council approved bylaw or policy and may not exercise Tax Relief Powers except in accordance with any City Council approved bylaw or policy.
		(2) The Delegate shall not exceed an annual accumulated amount of \$500,000 for all City of Edmonton properties when exercising Tax Relief Powers.
		(3) The Delegate shall track and report to Edmonton City Council, at least on an annual basis, the exercise of any Tax Relief Powers.
		(4) The Delegate may set conditions on a property owner or assessed person when exercising Tax Relief Powers.

PART III - COMING INTO FORCE

COMING INTO FORCE	7	This bylaw comes into force when it is passed.
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READ a first time this 11th day of December, A. D. 2018;
READ a second time this 25th day of February, A. D. 2019;
READ a third time this 25th day of February, A. D. 2019;
SIGNED and PASSED this 25th day of February, A. D. 2019.

THE CITY OF EDMONTON



MAYOR



A/CITY CLERK