

## Request for Decision

<b>Title</b>	<b>Refund of 2015 and 2016 Taxes</b>														
<b>Proposed Motion</b>	<p>1. That Council approve the refund of the 2015 property taxes and penalties for Roll # 4826000 in the amount of \$756.88.</p> <p>2. That Council approve the refund of half of 2016 property taxes for Roll # 4826000 in the amount of \$183.77.</p>														
<b>Administrative Recommendation</b>	Administration recommends the refund of 2015 property taxes and penalties and half of 2016 property taxes for this property.														
<b>Previous Council Direction</b>	No previous Council decisions related to this property.														
<b>Report</b>	<p><u>Background Information</u></p> <ul style="list-style-type: none"> <li>• On January 22, 2015, the resident’s property was damaged by fire.</li> <li>• In 2015 Council refunded taxes for a resident in the same neighborhood affected by the same fire who had applied for tax relief.</li> <li>• Sturgeon County’s fire department investigation report (File # 01-15-0008) indicates that about 12 homes sustained damages by this fire incident and the fire was started on the resident’s property.</li> <li>• In October 2017 Councillor Bokenfohr advised the finance department of the resident’s interest in applying for tax exclusion.</li> <li>• Sturgeon County’s Finance Department made contact with the resident and advised that a letter requesting tax exclusion from Council be submitted in order to commence the process.</li> <li>• On November 3, 2017 we received correspondence from the resident requesting tax relief and a refund of the taxes from 2015.</li> <li>• As the fire damage occurred on January 22, 2015, near the beginning of the year; rather than prorating the amount, Administration is recommending the full year to be refunded.</li> </ul> <p><u>The 2015 taxes for Roll # 4826000</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Alberta School Foundation</td> <td style="text-align: right;">\$262.70</td> </tr> <tr> <td>Municipal Taxes</td> <td style="text-align: right;">\$402.96</td> </tr> <tr> <td>Sturgeon Senior’s Foundation</td> <td style="text-align: right;"><u>\$10.12</u></td> </tr> <tr> <td>Sub-total Taxes Owing</td> <td style="text-align: right;">\$675.78</td> </tr> <tr> <td>Penalty – July 1</td> <td style="text-align: right;">\$ 40.55</td> </tr> <tr> <td>Penalty – August 1</td> <td style="text-align: right;"><u>\$ 40.55</u></td> </tr> <tr> <td><b>Total</b></td> <td style="text-align: right;"><b>\$756.88</b></td> </tr> </table>	Alberta School Foundation	\$262.70	Municipal Taxes	\$402.96	Sturgeon Senior’s Foundation	<u>\$10.12</u>	Sub-total Taxes Owing	\$675.78	Penalty – July 1	\$ 40.55	Penalty – August 1	<u>\$ 40.55</u>	<b>Total</b>	<b>\$756.88</b>
Alberta School Foundation	\$262.70														
Municipal Taxes	\$402.96														
Sturgeon Senior’s Foundation	<u>\$10.12</u>														
Sub-total Taxes Owing	\$675.78														
Penalty – July 1	\$ 40.55														
Penalty – August 1	<u>\$ 40.55</u>														
<b>Total</b>	<b>\$756.88</b>														

- Two (2) tax penalties were applied on July 1, 2015 and August 1, 2015 to the property tax owing on June 30, 2015. Administration is recommending that these be refunded as well, considering this would have occurred during the time when the resident would have lived outside of their home.
- 2016 taxes were reduced to \$365.55 reflecting the reduction in assessed value of the property. There were no penalties applied in 2016 as taxes were paid on time.

**The 2016 taxes for Roll # 4826000**

Alberta School Foundation	\$ 142.23
Municipal Taxes	\$ 219.75
<u>Sturgeon Senior's Foundation</u>	<u>\$ 142.23</u>
<b>Total</b>	<b>\$ 367.55</b>

- The resident's building permit for the new residence was completed in July 2016, therefore Administration recommends waiving 50% of the 2016 taxes.

<p><b>Implication of Administrative Recommendation</b></p>	<p><u>Strategic Alignment:</u></p> <ul style="list-style-type: none"> <li>• Goal 3.3 Sturgeon County promotes and protects the safety of people and property.</li> </ul> <p><u>Organizational:</u></p> <ul style="list-style-type: none"> <li>• None.</li> </ul> <p><u>Financial:</u></p> <ul style="list-style-type: none"> <li>• Sturgeon County's tax sub-ledger will be credited by \$859.55 and by \$81.10.</li> </ul>
<p><b>Alternatives Considered</b></p>	<ol style="list-style-type: none"> <li>1. That Council reject the waiving of the taxes.</li> <li>2. That Council cancel only the municipal taxes, not the Seniors Housing and Education requisitions.</li> </ol>
<p><b>Implications of Alternatives</b></p>	<p><u>Strategic Alignment:</u></p> <ul style="list-style-type: none"> <li>• Goal 3.2 Sturgeon County residents have access to programs, services and infrastructure that contribute to their well-being and quality of life.</li> </ul> <p><u>Organizational:</u></p> <ul style="list-style-type: none"> <li>• The resident will be notified by letter of Council's decision. The property taxes and penalties owing will be adjusted accordingly.</li> </ul> <p><u>Financial:</u></p> <ul style="list-style-type: none"> <li>• Alternative 1 would see tax revenue stay the same.</li> </ul>

- 
- Alternative 2 would see tax revenues decrease by \$622.71.
  - In all alternatives, Administration recommends that the penalty be waived given the circumstances.
- 

**Follow up Action** 1. The resident will be notified by letter of Council's decision. The property taxes and penalties waived will be credited to Roll# 4826000 based on Council's decision.

---

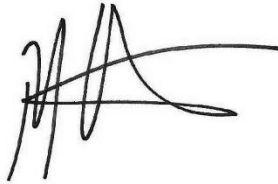
**Attachment(s)** 1. Letter from Resident

---

**Report Reviewed  
by:**



Manager, Financial Services



Rick Wojtkiw, GM Corporate Support & Acting CAO

## Strategic Alignment Checklist

**Vision:** Sturgeon County: a diverse, active community that pioneers opportunities and promotes initiative while embracing rural lifestyles.

**Mission:** Provide quality, cost effective services and infrastructure to meet the diverse needs of the Sturgeon County community, while improving competitiveness and sustainability.

Focus Areas	Not consistent	N/A	Consistent
<b>Strong Local Governance and Regional Leadership</b>			
<i>We promote consistent and accountable leadership through collaborative and transparent processes (Strategic Plan, pg. 27 MDP)</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <li><i>Consistent with neighborhood role (see MDP), master plans, policies</i></li> </ul>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <li><i>Considers fiscal stability and sustainability</i></li> </ul>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <li><i>Has a positive impact on regional and sub-regional cooperation</i></li> </ul>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Respect the Natural Environment</b>			
<i>We acknowledge the importance of a healthy environment and will minimize and monitor our impact on ecosystems (Strategic Plan, pg. 27 MDP)</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <li><i>Compliance with Provincial and Federal regulations and/or legislation</i></li> </ul>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <li><i>Ensure effective environmental risk management</i></li> </ul>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Community Identity &amp; Spirit</b>			
<i>We will build upon our strengths, where together we will create an inclusive, caring community (Strategic Plan, (Strategic Plan, pg. 27 MDP)</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <li><i>Promotes and/or enhances residents' identification with Sturgeon County</i></li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<ul style="list-style-type: none"> <li><i>Enhances service provision through community partnerships</i></li> </ul>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <li><i>Supports Sturgeon County's cultural history</i></li> </ul>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Planned Growth and Prosperity</b>			
<i>We encourage varied and integrated enterprises that enhance our strong economic base, while balancing the needs of the community and natural environment. (Strategic Plan, pg. 27 MDP)</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <li><i>Does the proposal align with the Integrated Regional Growth Strategy (map/policies) pg. 26 MDP</i></li> </ul>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <li><i>Considers cumulative costs and long-term funding implications</i></li> </ul>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <li><i>Targets growth around current or planned infrastructure</i></li> </ul>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Maintain and Enhance Strong Communities</b>			
<i>We are committed to a safe, secure community, where our residents are respected and provided with access to opportunities. (Strategic Plan, pg. 27 MDP)</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <li><i>Positive impact on residents' quality of life</i></li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<ul style="list-style-type: none"> <li><i>Supports and promotes volunteer efforts</i></li> </ul>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <li><i>Provides programs and services that are accessible to all residents</i></li> </ul>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Operational Excellence</b>			
<i>We have the organizational capability to deliver consistent and defined levels of service to all stakeholders in a professional, efficient, and cost effective manner</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <li><i>Staff have the knowledge, skills and capability to perform their jobs</i></li> </ul>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <li><i>Streamlines operational processes and policies</i></li> </ul>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <li><i>Promotes engagement and professional interaction with stakeholders</i></li> </ul>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <li><i>Considers a cost-structure which allows Sturgeon County to remain competitive within a regional, national and global context</i></li> </ul>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>