BYLAW NUMBER 3H2024

BEING A BYLAW OF THE CITY OF CALGARY TO AMEND BYLAW 1H2018, THE TAX PENALTY CANCELLATION CHARTER BYLAW

*** ***

WHEREAS Council has considered EC2024-0105 and considers it necessary to amend Bylaw 1H2018, the Tax Penalty Cancellation Charter Bylaw;

NOW, THEREFORE, THE COUNCIL OF THE CITY OF CALGARY ENACTS AS FOLLOWS:

1. Bylaw 1H2018, the Tax Penalty Cancellation Charter Bylaw is hereby amended.

2. The third paragraph of the preamble is deleted and replaced with the following:

   "**AND WHEREAS** pursuant to section 347 of the *Act* Council may cancel or reduce tax arrears or cancel or refund all or part of a tax or defer the collection of a tax;"

3. The sixth paragraph of the preamble is deleted and replaced with the following:

   "**AND WHEREAS** Council has approved a policy to guide the Municipal Assessor in exercising the authority delegated by this bylaw to:

   (i) To cancel, reduce or refund taxes incurred by an eligible taxpayer or assessed person;

   (ii) To cancel, reduce or refund taxes or tax arrears, including penalties due to a qualifying prior-year error."

4. The seventh paragraph of the preamble is deleted and replaced with the following:

   "**AND WHEREAS** pursuant to the Charter, Council must, before giving second reading to a proposed bylaw under the authority provided by section 4 of the Charter, hold a public hearing in respect of the proposed bylaw after giving notice of it in accordance with the *Act*."

5. In the last paragraph of the preamble, the number "230:" is deleted and replaced with "216.4."

6. Section 1 is deleted in its entirety and replaced with the following:

   "1. This Bylaw may be cited as the "Tax Relief Delegation Charter Bylaw"."

7. In section 3, the word "Chief Financial Officer" is deleted and replaced with "Municipal Assessor".

8. At the end of section 3 the words "of $25,000 in a taxation year" is deleted and replaced with "as permitted in section 4(5) of the Charter in a taxation year."

9. Section 4 is deleted and replaced with the following:

"4 The power delegated to the Municipal Assessor in section 3 shall only be exercised in accordance with any Council approved bylaw or policy."

10. The following is added after section 4 as sections 4.1, 4.2 and 4.3:

"4.1 The Municipal Assessor can further delegate the power in section 3 to any employee of the Municipality."

"4.2 The Municipal Assessor shall track and report to Council at least on an annual basis, the exercise of any power noted in section 3."

"4.3 Council reserves the right to exercise any of the powers noted in section 3, notwithstanding the powers being delegated to the Municipal Assessor."

11. This Bylaw comes into force upon receiving three readings and being published on the City's website in accordance with section 10 of the City of Calgary Charter, 2018 Regulation, AR 40/2018.

READ A FIRST TIME ON JUNE 04, 2024

READ A SECOND TIME ON JUNE 04, 2024

READ A THIRD TIME ON JUNE 04, 2024

MAYOR
SIGNED ON JUNE 04, 2024

DEPUTY CITY CLERK
SIGNED ON JUNE 04, 2024

PUBLISHED ON THE CITY'S WEBSITE THIS 5 DAY OF June, 2024.