

BYLAW NUMBER 1H2018

**BEING A CHARTER BYLAW OF THE CITY OF CALGARY
TO DELEGATE THE AUTHORITY TO
CANCEL, REDUCE OR REFUND TAXES**

WHEREAS pursuant to sections 344 and 345 of the *Municipal Government Act*, R.S.A. 2000, c. M-26, (the “Act”), Council enacted Bylaw 8M2002 to fix the penalty on unpaid taxes;

AND WHEREAS pursuant to section 346 of the *Act* a penalty on an unpaid tax is part of the tax on which it is imposed;

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;

AND WHEREAS section 4 of the City of Calgary Charter, 2018 Regulation, AR 40/2018 (the “Charter”) modifies the *Act* as it is to be read for the purposes of being applied to the City of Calgary;

AND WHEREAS section 4(5) of the Charter modifies section 203(2)(d) of the *Act* to empower Council to delegate its power to cancel, reduce, refund or defer taxes to a maximum amount of \$500,000 in a taxation year;

AND WHEREAS Council has approved the Compassionate Property Tax Penalty Relief Program set out in PFC2018-0325, which contemplates delegating the authority to Administration to cancel, reduce or refund taxes up to a cumulative total of \$25,000 during the program;

AND WHEREAS pursuant to section 9(1) of 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 in accordance with section 230 of the Act, after giving notice of it in accordance with section 606 of the Act.

AND WHEREAS this Bylaw has been advertised in accordance with section 606 and a public hearing has been held in accordance with section 230:

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

Short Title

1. This Bylaw may be cited as the “Tax Penalty Cancellation Delegation Charter Bylaw”.

Definitions

2. In this Bylaw:

- (a) “Act” means the *Municipal Government Act*, R.S.A. 2000, c. M-26;

- (b) “*Charter*” means the City of Calgary Charter, 2018 Regulation, AR 40/2018.

Delegation

3. Pursuant to section 203(2)(d) of the *Act*, as modified by section 4(5) of the *Charter*, Council hereby delegates to the Chief Financial Officer the power under section 347 of the *Act* to:
- (a) cancel or reduce tax arrears;
 - (b) cancel or refund all or part of a tax; or
 - (c) defer the collection of a tax;
- up to a cumulative amount of \$25,000 in a taxation year.
4. The power delegated to the Chief Financial Officer in section 3 shall only be exercised in accordance with the Compassionate Property Tax Penalty Relief Program as approved by Council.

Coming into force

5. 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 JULY 23 2018

READ A SECOND TIME, AS AMENDED, ON JULY 23 2018

READ A THIRD TIME, AS AMENDED, ON JULY 23 2018



DEPUTY MAYOR
SIGNED ON JULY 25 2018



ACTING CITY CLERK
SIGNED ON JULY 25 2018

PUBLISHED ON THE CITY'S WEBSITE THIS 25TH DAY OF JULY, 2018.