

FINANCIAL SERVICES

TO: Council

DATE: September 14, 2021 DIVISION: 5

FILE: 05214014 & 05214030 **APPLICATION:** N/A

SUBJECT: Property Tax Cancellation Request – Dalroy Gymkhana Club

POLICY DIRECTION:

As per Policy C-703, Council may cancel, reduce, refund, or defer tax if it is equitable to do so pursuant to section 347(1) of the *Municipal Government Act*.

EXECUTIVE SUMMARY:

Mary-Anne Cairns, on behalf of Dalroy Gymkhana Club, has requested in writing that the municipal tax portion of the 2021 tax levy be cancelled (Attachment 'A'). In order to qualify, a property generally would need to provide a community service and unrestricted community access.

Tax rolls 05214014 and 05214030 are properties that have been used for community purposes for a number of years for the benefit of Rocky View County residents and which have previously had the municipal taxes cancelled by Rocky View County Council. The properties are leased by the Dalroy Gymkhana Club, a community-based organization whose mission is to have family fun on horseback. It is in this regard that Administration recommends that the 2021 Municipal Tax Levy in the amount of \$587.52 be cancelled.

A summary of the tax cancellation request is outlined as follows:

Roll#	Property Owner	Division	Year	Municipal Tax	Gov't&External Requisitions	Total Taxes
05214014	Starosta, Mary Douglas, Carol, Elizabeth & Steven	5	2021	\$252.05	\$269.97	\$522.02
Roll#	Property Owner	Division	Year	Municipal Tax	Gov't External Requisitions	Total Taxes
05214030	Cairns, Mary-Anne Huybregts, Elizabeth Starosta, Carol, Douglas & Steven	5	2021	\$335.47	\$359.32	\$694.79
	TOTAL 2020			\$587.52	\$629.29	\$1,216.81

ADMINISTRATION RECOMMENDATION:

Administration recommends approval in accordance with Option #1.

BUDGET IMPLICATIONS:

Should Council approve the request, there would be a reduction of 2021 municipal property tax revenue in the amount of \$587.52.

	ROCKY	View	COUNTY
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Option #1 THAT the 2021 Municipal Tax Levy in the amount of \$587.52 for roll numbers

05214014 and 05214030 be cancelled.

Option #2 THAT alternative direction be provided.

Respectfully submitted, Concurrence,

"Barry Woods" "Kent Robinson"

Manager Acting Chief Administrative Officer

Financial Services

BW/aw

ATTACHMENTS:

ATTACHMENT 'A': 2021 Request Letter

ATTACHMENT 'B': Policy C-703