

Repeal of Tax Write-Offs, Deferrals and Exemptions Policy

ISSUE

This report recommends the repeal of Council Policy C03-015, *Tax Write-Offs, Deferrals and Exemptions*.

RECOMMENDATION

That the Standing Policy Committee on Finance recommend to City Council that the City Clerk be instructed to repeal Council Policy C03-015, *Tax Write-Offs, Deferrals and Exemptions*.

BACKGROUND

With the support and approval of the Chief Financial Officer as well as the City Clerk, the City Solicitor's Office recommends repeal of Council Policy C03-015, *Tax Write-Offs, Deferrals and Exemptions*.

DISCUSSION/ANALYSIS

Council Policy C03-015, *Tax Write-Offs, Deferrals and Exemptions* has not been amended since 1992.

Sections 2.1 through 2.3 of the Policy address tax exemptions for places of public worship and religious and educational residences, and applications for property tax write-offs and deferrals; however, these matters are now addressed in sections 262 and 263 of *The Cities Act*.

Section 2.4 of the Policy addresses amusement tax exemptions and refers to the "Legislation and Finance Committee", as well as to a bylaw that was repealed in 2000. Section 279 of *The Cities Act* along with Bylaw No. 7978, *The Amusement Tax Bylaw, 2000* currently address these matters.

As this Policy is no longer necessary given its contents are now addressed in *The Cities Act* as well as a City bylaw, it is recommended that this Policy be repealed.

There are currently over 100 City Council policies. Some of these policies are out of date and no longer needed. The City Clerk's Office intends to complete a review of all current policies, both City Council and Administrative. As this review is completed, you will see more reports like this one to either update or repeal out of date policies. The City Solicitor's Office often reviews relevant policies when doing bylaw amendments and it was during that process that we became aware of the Policy, which is the focus of this report. To assist with the comprehensive review, the City Solicitor's Office has agreed to bring forward recommendations to modernize or repeal existing policies as we become aware of them. This Policy is one of three that the Administration has

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determined at this time are now redundant and can be repealed without any negative consequence to the City.

APPENDICES

1. Council Policy C03-015, *Tax Write-Offs, Deferrals and Exemptions*

Report Approval

Written by: Laura Thomson, Legal Counsel
Reviewed by: Clae Hack, Chief Financial Officer
Adam Tittlemore, City Clerk
Jeff Jorgenson, City Manager
Approved by: Cindy Yelland, City Solicitor

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