



Title:	Property Tax Cancellation Request
Policy No:	1508
Effective Date:	March 10, 2026
Motion Number:	26.116
Responsible Department:	Accounting and Reporting
Review Date:	March 10, 2029
Legal References: <i>Municipal Government Act, R.S.A., 2000, c.M-26. Section 347.</i>	Cross References: Bylaw 23-947 “Tax Arrears Payment Plan” Bylaw 25-1003 “Tax Arrears Payment Plan Amendment” Policy 1504 “Accounts Receivable”
Purpose: Establishes guidelines for Greenview’s discretionary authority to grant tax cancellations and refunds in accordance with Section 347 of the Municipal Government Act. The policy is intended to promote transparency and consistency by outlining the process Administration must follow and the criteria Council will consider when evaluating requests for tax cancellations or refunds.	

1. DEFINITIONS

- 1.1. **Administration** means the Chief Administrative Officer or any employee of Greenview who is accountable to the CAO.
- 1.2. **Assessed Person** as defined in the Municipal Government Act.
- 1.3. **Council** means the Reeve and Councillors duly elected in the Municipal District of Greenview No.16 and who continue to hold office.
- 1.4. **Current Year** means the calendar year in which taxes are imposed.
- 1.5. **Greenview** means the Municipal District of Greenview No.16.
- 1.6. **Hardship Circumstances** means situations where an Assessed Person is unable to pay property taxes as a result of serious and unforeseen events affecting the Assessed Person, their spouse, or their child(ren). Such events include death; a documented, unexpected life-threatening illness or medical emergency; hospitalization exceeding ten (10) consecutive days; or a documented deterioration in the prognosis of a life-threatening illness. The event must have occurred between the date tax notices were issued and the property tax due date.
- 1.7. **Municipal Taxation** means any amount charged by Greenview and added to the tax roll, as outlined under applicable provisions of the Municipal Government Act.
- 1.8. **Penalties** means the tax penalties as defined in the Tax Rate Bylaw for the current taxation year, or any replacement bylaw.
- 1.9. **Requisition** as defined in the Municipal Government Act.

1.10. **Tax Arrears** as defined in the Municipal Government Act.

1.11. **Tax Cancellation** means the act of cancelling, reducing or refunding property taxes under certain circumstances as outlined in this policy.

1.12. **Tax Installment Payment Plan** means the plan under the Tax Arrears Payment Plan Bylaw that allows taxpayers to pay taxes in installments.

2. POLICY STATEMENT

2.1. It is the policy of Greenview to ensure the responsible and effective stewardship of its financial resources. This policy establishes a clear framework and criteria for the review of requests for tax cancellation, reduction, refund, or deferral submitted for Council's consideration. In accordance with the Municipal Government Act, Council may, either generally or in relation to a specific taxable property or business, or class of taxable property or business, and with or without conditions, cancel or reduce Tax Arrears, cancel or refund all or a portion of a tax, or defer the collection of taxes.

2.2. Council retains the discretion to take such actions where it determines that doing so is equitable. This policy is intended to support fair, consistent and transparent decision-making while ensuring the ongoing financial stability of Greenview.

2.3. Non-compliance with this policy may undermine key principles of municipal taxation, including fairness, equity and transparency. Failure to follow the established framework may also result in administrative inefficiencies and increased workload, as requests for tax cancellation, reduction, refund, or deferral may not be processed through appropriate and consistent procedures. Maintaining a clear and transparent process is essential to preserving public confidence in Greenview's tax administration and decision-making.

3. ELIGIBILITY

3.1. All property types may be considered for municipal tax cancellation. However, tax cancellation requests based on hardship circumstances are restricted to residential properties.

3.2. Municipal taxation may qualify for tax cancellation if the terms outlined in this policy are satisfied. If a tax cancellation is granted, any interest accrued on the original amount owing will also be credited to the taxpayer.

3.3. Requisitions cannot be cancelled, and the Assessed person remains responsible for any requisitions on the tax bill.

3.4. In the event of a natural disaster that results in a building or improvement being destroyed or rendered uninhabitable for residential purposes, or unusable for business purposes in the case of non-residential properties, only the assessed value of the affected building or

improvement may be considered for tax cancellation. The assessed value of the land shall remain taxable for the current year.

- 3.5. Council's decision to grant or deny a tax cancellation request is discretionary and final and is not subject to appeal. Requests for tax cancellation must be accompanied by sufficient supporting documentation and evidence.

4. PROCEDURE

- 4.1. Administration may consider the cancellation or deferral of tax penalties resulting from late payment under the following circumstances:
- A) Situations qualifying under hardship circumstances, subject to the following conditions:
 - i. Tax cancellation will not be considered where the Assessed person has outstanding tax arrears;
 - ii. Administration will generally support penalty cancellation only for a period not exceeding two (2) months following the tax due date; and,
 - iii. Required to provide documented proof of hardship.
- 4.2. Requests to reduce or cancel tax penalties will not be supported where the request is based on claims that the Assessed person did not receive a tax notice, or where late payment resulted from circumstances including, but not limited to, postal strikes, lost or misplaced mail or courier deliveries; errors or delays in delivery by the Assessed person or a third party; delays at the Alberta Land Titles Office; or payment processing errors made by the Assessed person, their representative, delivery service, or financial institution.
- 4.3. Requests for tax cancellation will not be supported for amounts that have been transferred to or added to the tax roll in accordance with the Municipal Government Act, except for property taxes levied under Part 10, Divisions 2 through 7.1 of the Act, or any other amounts that may be expressly supported under this policy.
- 4.4. Requests for tax cancellation based solely on financial hardship will not be granted.
- 4.5. Requests based on the assessed person having good payment history will not qualify for tax cancellation.
- 4.6. Requests for relief from Requisitions will not be accepted.
- 4.7. Requests for tax cancellation will not be supported where the requests arise from assessment-related non-compliance or disputes, including circumstances where:
- A) the Assessed person failed to respond to or comply with a formal request for information issued by Administration;
 - B) assessment disputes were not filed within legislated timelines;
 - C) taxation results from decisions of an assessment review board or tribunal; or,
 - D) penalties were incurred during the assessment appeal process.

5. COUNCIL RESPONSIBILITIES

- 5.1. Council shall exercise its discretion in granting or denying tax cancellation, reduction, or deferral requests in accordance with the principles and criteria set out in this policy.
- 5.2. Consider whether it is equitable to grant a tax cancellation request, taking into account principles of municipal taxation, including:
 - A) Fairness and equity among all taxpayers;
 - B) The sustainability of municipal revenues; and
 - C) The simplicity, transparency, and efficiency of the tax system.
- 5.3. Review and consider for approval any related policies or procedures respecting tax cancellation as recommended by Administration.

6. ADMINISTRATION RESPONSIBILITIES

- 6.1. Administration shall receive, review, and assess all requests for tax cancellation, reduction, refund, or deferral in accordance with this policy.
- 6.2. Advise Assessed persons of the applicable options, requirements, and next steps within the tax cancellation process.
- 6.3. Prepare and submit supporting documentation and recommendations to Council, where required, for cancellation requests.