

Mackenzie County

Title: Local Improvement Charge Cancellation	Policy No: FIN023
---	--------------------------

Purpose
To provide financial relief to non-profit groups, or registered charities that may have a yearly local improvement tax payable to the County.

Policy Statement and Guidelines

The County recognizes the limited financial capacity of selected non-profit groups or registered charities. If Council considers it equitable to do so, it may cancel the yearly local improvement charge in respect to a particular property that is owned by the non-profit group or registered charity.

Under section 397 of the MGA, no land is exempt from a local improvement charge if a local improvement tax bylaw authorized that particular property to pay for a local improvement that benefited that area of the municipality.

However, under section 347 of the MGA, Council has the ability to cancel, reduce or refund all or part of a tax.

Guidelines

1. Administration will provide Council with a list (Schedule A) of non-profit groups or registered charities properties' that Council will consider for approval whether it is equitable to cancel the yearly local improvement charge. The list will contain the name of the group, roll number of the property and the amount of the local improvement charge and other details that administration may find pertinent.
2. Schedule A may be amended from time to time and will be brought forward for Council approval.
3. This Schedule A will be part of the yearly budget documentation to support the expenditure code 922 – Tax Cancellation/Write Offs.

	Date	Resolution Number
Approved	14-May-03	03-328
Amended	08-Jul-03	03-377
Amended	12-Jun-07	07-06-552
Amended	10-Jun-08	08-06-415

Amended	10-Jul-08	08-07-490
Amended	14-Sep-10	10-09-743
Amended	29-Sep-10	10-09-781
Amended	26-Jun-13	13-06-450
Amended	09-Aug-16	16-08-579

Tax Cancellation/Write Offs
Schedule A

Name	Roll Number	Details	Amount	Expiry Date
Friends of the Old Bay House Society 4405 River Road Fort Vermilion	076893	Sewer	1,027.51	2019
		Sidewalk	431.38	2016
		Total	1,458.89	
La Crete Municipal Nursing Association 9802 - 105 Street La Crete 10501 – 98 Ave La Crete 10505 – 98 Ave La Crete 9802 – 105 Street La Crete	181096	98 Ave Curb & Gutter	628.97	2019
	082369	98 Ave Curb & Gutter	298.73	2019
	082368	98 Ave 100 St	293.30	2019
	072022	Curb & Gutter 98 Ave	475.77	2019
	Total		1,696.77	
Fort Vermilion and District Board of Trade 4801 River Road Fort Vermilion	105963	Curb, Gutter, Sidewalk 47 St/49 Av FV	530.12	2019
		Total	530.12	
Coalition For Far Northwest Alberta (Brighter Futures)	296353	Curb/Gutter 52 Ave & 43 St FV	181.86	2018
		Total	181.86	