



## STAFF REPORT

**Title:** Bylaw No. 671-FN-20 - 2020 Education Property Taxes Tax Installment Payment Plan Deferral Bylaw

**Meeting Date:** May 12, 2020

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### **Executive Summary:**

In order to alleviate the pressure on businesses due to the COVID-19 situation, on March 23, 2020 the Government of Alberta asked municipalities to provide a 6 month deferral of the Education Property tax portion for Non-residential properties starting April 1, 2020 to Sept 30, 2020.

The Ministerial Order also included that the Non-residential portion of The City's Education requisition for the June and September payments would not be due until December 15, 2020.

Bylaw No 662-FN-20 was passed by Council at their regular meeting on March 24, 2020 that allowed property owners on the TIPPS program to defer their payments for the months of April, May and June 2020. We currently have 17 non-residential property requests for the deferral.

In order to remain consistent with Bylaw 670-FN-20 Administration is recommending Bylaw 671-FN-20 to allow non- residential property owners to defer the education portion of their TIPPS payment until Sept 30, 2020 with the total amount deferred under this bylaw to be withdrawn on Oct 15, 2020.

### **Background:**

The TIPPS bylaw allows tax payers of the City to make equal monthly installments for their taxes from January to December of any year without being subject to a tax penalty. The amounts are withdrawn on the 15<sup>th</sup> of each month.

Administration has prepared Bylaw 671-FN-20 to allow the deferral of the Education Property Tax portion of the Tax Installment Payment Plan for Non-residential properties for the months of April-September 2020 as per the Government of Alberta's direction.

This new bylaw 671-FN-20 being presented will not affect properties that opted to defer their entire TIPPS payment as per Bylaw No. 662-FN-20 Tax Payment Deferral Bylaw for the months of April, May and June. These non-residential properties will still be able to request the Education tax deferral to September 30, 2020.



Letters to all the non-residential property owners on the TIPPS program will be sent notifying them that they are able to request this deferral.

**Alternatives:**

Council may consider the following options.

1. Council may give 3 readings to Bylaw No. 671-FN-20 to allow the deferral of the Education tax portion of the monthly installment for the months of April, May, June, July, August and September 2020.
2. Council may choose to provide a longer deferral.

**Recommended Action:**

Administration recommends Council give 3 readings to Bylaw No. 671-FN-20, being the 2020 Education Property Taxes Tax Installment Payment Plan Deferral Bylaw.

**Budget Implications (Yes or No):**

No

**Submitted by:**

Kevin Nagoya, Chief Administrative Officer