Property Tax Levy Cancellation

Council Policy

C-703

Policy Number:	**C-703**
Policy Owner:	**Finance Services**
Adopted By:	**Council**
Adoption Date:	**2019 October 08**
Effective Date:	**2026 October 6**
Date Last Amended:	**2026 September 15**
Date Last Reviewed:	**2026 September 15**

Purpose

1 The purpose of this policy is to establish a uniform and consistent approach for Rocky View County Council to consider property tax levy cancellation requests.

Policy Statement

2 Council may cancel, reduce, refund, or defer property tax if it is equitable to do so pursuant section 347(1) of the *Municipal Government Act*.

3 Council understands that property tax levy cancellation may be appropriate and equitable:

(1) in cases where a property is damaged or destroyed by fire;

(2) does not apply to property classified as farm land, machinery and equipment, linear or designated industrial property; or

(3) for properties complying with a charitable or benevolent purpose and are not registered as a not for profit organization and do not qualify for tax exemption under the *Community Organization Property Tax Exemption Regulations*.

4 Council only cancels the municipal portions of tax levied. The property owner is responsible for any external requisition portions of the tax bill.

Policy

Property Damage

5 Property owners must submit a written request for property tax levy cancellation to the County's Assessment Services with written confirmation from the property owner's insurance company that the property owner is not covered for the loss or damage.

6 Council considers the following in determining whether to cancel a property tax levy request made under section 5 of this policy:

(1) Fire causing damage to a building or improvements to a building that resulted in:

(a) partial or complete destruction of the building or improvement to the building; or

(b) the building becoming uninhabitable or unusable.

7 When Council grants a property tax levy cancellation request:

(1) only the building or improvements to the building portion of the taxes is cancelled; and

(2) the municipal portion of taxes is prorated from the time of damage to the end of the current taxation year.

Tax Relief Not Available

8 A property owner may not seek tax relief under this policy for:

(1) taxes imposed under section 326(1)(a)(vi) of the *Municipal Government Act* relating to designated industrial property;

(2) taxes or penalties relating to a taxation year other than the current taxation year; or

(3) amounts added to the tax roll that do not relate to the annual property assessment and taxation process, including but not limited to:

(a) charges arising from the tax recovery process;

(b) unpaid violation charges;

(c) utility consumption or installation charges; or

(d) any penalties, interests or other charges related to those amounts.

References

Legal Authorities	• *Community Organization Property Tax Exemption Regulation,* AR 281/98 • *Municipal Government Act*, RSA 2000, c M-26
Related Plans, Bylaws, Policies, etc.	• *Tax Installment Payment Plan Bylaw* C-5482-2001 • *Tax Penalty Bylaw* C-8358-2023 • *Tax Rate Bylaw*, as amended or replaced
Related Procedures	• N/A
Other	• N/A

Policy History

Amendment Date(s) – Amendment Description	• N/A
Review Date(s) – Review Outcome Description	• N/A

Definitions

9 In this policy:

(1) "*Community Organization Property Tax Exemption*" means the Province of Alberta's *Community Organization Property Tax Exemption Regulation,* AR 281/98, as amended or replaced from time to time;

(2) "Council" means the duly elected Council of Rocky View County;

(3) "external requisitions" means tax funds collected by Rocky View County and paid to the external requisition bodies, such as but not limited to schools and the Rocky View Foundation, etc.;

(4) "*Municipal Government Act*" means the Province of Alberta's Municipal Government Act, RSA 2000, c M-26, as amended or replaced from time to time;

(5) "municipal portion" means the portion of taxation levied by Rocky View County and does not include requisitions levied by outside agencies collected by Rocky View County; and

(6) "Rocky View County" or "the County" means Rocky View County as a municipal corporation and the geographical area within its jurisdictional boundaries, as the context requires.