



# SMOKY LAKE COUNTY

<b>Title: Local Improvement Tax Cancellation</b>	<b>Policy No.: 10-01</b>	<b>E</b>
<b>Section: 08</b>	<b>Page No.: 1 of 2</b>	

<b>Legislation Reference:</b>	<i>Municipal Government Act, Section 347.</i>
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<b>Purpose:</b>	To provide financial relief to non-profit groups, or registered charities that may have a yearly local improvement tax payment to the Smoky Lake County.
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<b>Policy Statement and Guidelines:</b>
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Smoky Lake 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 tax in respect to a particular property that is owned by the non-profit group or registered charity.

Under section 397 of the *Municipal Government Act*, 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 *Municipal Government Act*, Council has the ability to cancel, reduce, or refund all or part of the 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 tax. 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 921 - Tax Cancellation / Write Offs.

	Date	Resolution Number
Approved	<b>October 26, 2006</b>	# 21-06 - Page # 8232
Amended		
Amended		

**SCHEDULE "A"****Local Improvement Tax: Cancellation**

<b>Name</b>	<b>Roll Number</b>	<b>Details</b>	<b>Amount</b>	<b>Expiry Date</b>
<b>Bellis Curling Association</b> c/o Barry Wood Box 71 Bellis, Alberta T0A 0J0	27150218	Sewer	200.00	2009

