

CITY OF FORT SASKATCHEWAN

Fort Saskatchewan Golf & Curling Club Ltd. Request for Cancellation of 2015 Property Taxes

Motion:

That Council cancel the municipal tax levy requisition portion of the Fort Saskatchewan Golf & Curling Club Ltd.'s 2015 property taxes, in the amount of \$538.30.

Purpose:

The purpose of this report is to address a request received by the Fort Saskatchewan Golf & Curling Club Ltd. (Golf & Curling Club) to cancel their 2015 property taxes.

Background:

The City received a letter from the Golf & Curling Club requesting Council to waive their 2015 property taxes, which are due June 30, 2015. The City of Fort Saskatchewan has supported the Golf & Curling Club as a non-profit organization since its inception by leasing the property to the organization at no cost. The Golf & Curling Club operates the facilities without any other subsidies from the City.

Plans/Standards/Legislation

In past years, the Golf & Curling Club was exempt from taxes under the *Municipal Government Act* (MGA), Section 362(1)(n)(ii). However, this section of the MGA was amended several years ago with regard to licensed premises. Although the Golf & Curling Club property qualifies for exemption under MGA, Section 362(1)(n)(ii), no taxation exemption applies under the *Gaming and Liquor Act* as per the MGA, Section 365 nor under the *Community Organization Property Tax Exemption Regulation*, Part 1, Section 8.

As part of a cyclical review, the Golf & Curling Club property received its first assessment from the City's Assessor in 2003. Since that time, Council has waived all or a portion of their property taxes.

Financial Implications:

If Council chooses to cancel the entire property tax levy, the unrecovered education tax levy in the amount of \$194.46 will still be payable to the Province by the City, as well as the \$2.78 requisition payable to the Heartland Housing Foundation. In 2008 for the first time, and every year thereafter, only the municipal tax levy and the Foundation requisition amounts were cancelled by Council, and the provincial education tax levy was due and payable by the Golf & Curling Club.

Municipal Tax Levy	\$ 538.30
Provincial Education Levy	\$ 194.46
Heartland Housing Levy	\$ 2.78
Total Property Tax Levy	\$ 735.54

Alternatives:

1. That Council cancel the municipal tax levy requisition portion of the Fort Saskatchewan Golf & Curling Club Ltd.'s 2015 property taxes, in the amount of \$538.30.
2. That Council not cancel the municipal tax levy requisition portion of the Fort Saskatchewan Golf & Curling Club Ltd.'s 2015 property taxes, in the amount of \$538.30, and advise how they wish to proceed.

Attachments:

1. Appendix A - Fort Saskatchewan Golf & Curling Club Ltd. letter dated May 22, 2015.
2. Appendix B - 2015 Assessment and Property Tax Notice – Roll No. 0731000.

Prepared by:	Susan Morrissey Director, Finance	Date: June 17, 2015
Approved by:	Jeremy Emann Chief Financial Officer	Date: June 18, 2015
Reviewed by:	Kelly Kloss City Manager	Date: June 18, 2015
Submitted to:	City Council	Date: June 23, 2015