



Lethbridge County Policy Handbook

EFFECTIVE: May 5, 2016

SECTION: 100 **NO.** 165 **Page** 1 of 2

APPROVED BY: County Council

SUBJECT: Business Tax
Adjustments

REVISED DATE: August 3, 2017

1. Purpose

The purpose of this policy is to:

- 1.1. Establish and define standards, procedures and restrictions for the cancellation, reduction, refund or deferral of the business taxes of Lethbridge County. Council cannot adjust the assessment amount;
- 1.2. Ensure compliance with the *Municipal Government Act*, and
- 1.3. Establish equitable and consistent application of policy.

2. Guiding Principles

- 2.1. This policy does not replace a person's ability to file a complaint with the Assessment Review Board.
- 2.2. Council cannot delegate business tax adjustments to Administration as per the *Municipal Government Act*.
- 2.3. This policy is in conjunction with the current Business Tax Bylaw.
- 2.4. As per the *Municipal Government Act*, Business Tax assessments are based on storage capacity of the premises occupied for the purposes of the business.
- 2.5. Any decision made by Council applies to the current tax year only.

3. Policy

- 3.1. Each business tax adjustment request must be set out on a Lethbridge County form for submission to Council. All requests must have a statutory declaration included stating the maximum quantity of livestock held at any point in time during the previous calendar year.



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- 3.2. The request form must be submitted to the Lethbridge County Assessment department before the final complaint date specified on the notice.
- 3.3. Council has the discretion to approve or deny any business tax adjustment request.
- 3.4. Based on the maximum quantity of livestock held at any point in time during the previous calendar year;
 - 3.4.1. If zero livestock were held, Council will cancel the business tax levied,
 - 3.4.2. If below the minimum exemption thresholds as set out in the current Business Tax Bylaw Council may cancel the business tax levied,
 - 3.4.3. If greater than the minimum exemption thresholds as set out in the current Business Tax Bylaw and below 85% of assessed value, Council may cancel, reduce or refund the business tax by an equivalent amount,
 - 3.4.4. If greater than 85% of the assessed value, Council will not cancel, reduce or refund a portion of the business tax.

4. Penalties

- 4.1. Penalties for a false statement are subject to a fine up to \$10,000 and Council will establish the fine on a case by case basis. The importance of statutory declarations is reflected in the *Criminal Code*. A person who makes a false affidavit or statutory declaration can face a maximum penalty of 14 years imprisonment.