



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:

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 Business Tax Bylaw 1165.
- 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 (Schedule A-1 of Bylaw 1165) Council may cancel the business tax levied,

3.4.3. If greater than the minimum exemption thresholds 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.