



City of St. Albert
CITY COUNCIL POLICY

Tax Refund – Exempt Properties

AUTHORITY	APPROVED	Res. No.	mm dd	REVISED	Res. No.	mm dd
City Council		C301-2009	05 19			

Purpose

To provide a framework for Council to grant refunds of tax payments made on tax-exempt property, which refunds are permissible under section 347(1) of the *Municipal Government Act*.

Policy

Where Council deems it equitable to do so, it may refund tax payments made on tax-exempt properties in accordance with this Policy.

Standards

1. Tax payment refunds granted in reference to properties deemed to be tax-exempt will pertain to payments applied against no more than two (2) annual tax notices issued immediately prior to the current tax year.
2. Tax payments will not be refunded in the event that:
 - i. a refund request pertains to tax payments made while the property was eligible for tax exemption status under the *Community Organization Property Tax Exemption Regulation* (“COPTER”);
 - ii. the applicant property owner did not apply for tax exempt status pursuant to that eligibility; and
 - iii. the City Assessor was not aware of the tax exemption eligibility.

Legal References: *Municipal Government Act* R.S.A. 2000 Ch.M-26; *Community Organization Property Tax Exemption Regulation* A.R. 281/1998

