Agenda – Executive Policy Committee – January 11, 2006

REPORTS

Item No. 13 Soldiers' Taxation Relief Assistance
File FL-2.3

ADMINISTRATIVE RECOMMENDATION:

That Council approve the applications pursuant to The Soldiers' Taxation Relief Act on the understanding that the requested amount will be recovered from the Province of Manitoba.

ADMINISTRATIVE REPORT

RE: SOLDIERS' TAXATION RELIEF ASSISTANCE

FOR SUBMISSION TO: EXECUTIVE POLICY COMMITTEE

ORIGINAL REPORT SIGNED BY: CHIEF FINANCIAL OFFICER

REPORT DATE: January 4, 2006

RECOMMENDATION(S):

That Council approve the applications pursuant to *The Soldiers' Taxation Relief Act* on the understanding that the requested amount will be recovered from the Province of Manitoba.

REPORT SUMMARY:

Key Issue(s):

The Soldiers' Taxation Relief Act requires Council to annually approve applications for tax assistance and forward a copy to the Province of Manitoba for reimbursement.

Implications of the Recommendation(s):

General Implications

- [x] **None**
- [ ] **For the organization overall and/or for other departments**
- [ ] **For the community and/or organizations external to the City**
- [ ] **Involves a multi-year contract**

Comment(s):

Policy Implications

- [x] **No**
- [ ] **Yes**

Comment(s):

Environmental Implications

- [x] **No**
- [ ] **Yes**

Comment(s):

Human Resources Implications:

X	**No**
	Yes

Comment(s):

Financial implications

X	**Within approved current and/or capital budget**
	Current and/or capital budget adjustment required

Comment(s): The provision of the soldiers' tax relief is revenue neutral for the City of Winnipeg. This credit program is administered and funded by the Province of Manitoba. Any approved amount claimed is paid to the City of Winnipeg by the Province and refunded back to the approved property owner.

REASON FOR THE REPORT:

The Soldiers' Taxation Relief Act requires Council to annually approve applications for tax assistance and forward a copy to the Province of Manitoba for reimbursement.

HISTORY:

On March 26, 1993, Mayor Susan A. Thompson wrote to the Minister of Urban Affairs requesting that the Province amend *The Soldiers' Taxation Relief Act* by increasing the amount from $50 to $100, effective in 1994.

On June 10, 1993, the Minister of Rural Development acknowledged Mayor Thompson's letter and requested that a report be provided indicating why the proposal is being made at this time, the rationale for the request and revised rebate figures.

On August 26, 1993, the Executive Policy Committee forwarded to the Minister of Rural Development a report as to the reason and history why *The Soldiers' Taxation Relief Act* should be amended. To date there has been no reply from the Province on this matter.

DISCUSSION:

The Soldiers' Taxation Relief Act provides for the granting of relief from property taxation to eligible applicants in an amount not exceeding $50.00.

The City Treasurer has received 15 applications for relief from taxation for the year 2005 under the provisions of this Act, and is satisfied as to the good faith and merit of the applications.

The total amount of the relief granted is $750.00.

FINANCIAL IMPACT STATEMENT:

Project Name: Soldiers' Taxation Relief Assistance

Date: December 28, 2005 First Year of Program **2005**

	2005	2006	2007	2008	2009
Capital					
Capital Expenditures Required					
Less: Existing Budgeted Costs					
Additional Capital Budget Required	$ -	$ -	$ -	$ -	$ -
Funding Sources:					
Debt - Internal					
Debt - External					
Grants (Enter Description Here)					
Reserves, Equity, Surplus					
Other - Enter Description Here					
Total Funding	$ -	$ -	$ -	$ -	$ -
Total Additional Capital Budget Required	$ -				
Total Additional Debt Required	$ -				
Current Expenditures/Revenues					
Direct Costs	$ 750				
Less: Incremental Revenue/Recovery	750				
Net Cost/(Benefit)	$ -	$ -	$ -	$ -	$ -
Less: Existing Budget Amounts	-				
Net Budget Adjustment Required	$ -	$ -	$ -	$ -	$ -

Additional Comments: The provision of the soldiers' tax relief is revenue neutral for the City of Winnipeg. This credit program is administered and funded by the Province of Manitoba. Any approved amount claimed is paid to the City of Winnipeg by the Province and refunded back to the approved property owner.

"original signed by Carrie Erickson"
Manager of Finance and Administration

IN PREPARING THIS REPORT, THERE WAS CONSULTATION WITH AND CONCURRENCE BY:

THIS REPORT SUBMITTED BY:

Department: Corporate Finance Department
Division: Taxation Revenue
Prepared by: Guy Frobisher, Supervisor Billing & Adjustments, Taxation and Revenue