Minute No. 124
Report – Executive Policy Committee – January 17, 2007

Item No. 4 Soldiers' Taxation Relief Assistance
File FL-2.3

COUNCIL DECISION:

Council concurred in the recommendation of the Executive Policy Committee and adopted the following:

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

2. That the Proper Officers of the City be authorized to do all things necessary to implement the intent of the foregoing.

Report – Executive Policy Committee – January 17, 2007

DECISION MAKING HISTORY:

Moved by His Worship Mayor Katz,
That the recommendation of the Executive Policy Committee be adopted by consent.

Carried

EXECUTIVE POLICY COMMITTEE RECOMMENDATION:

On January 17, 2007, the Executive Policy Committee concurred in the administrative recommendation and submitted the matter to Council:

RE: SOLDIERS' TAXATION RELIEF ASSISTANCE

FOR SUBMISSION TO: EXECUTIVE POLICY COMMITTEE

ORIGINAL REPORT SIGNED BY: ACTING CHIEF FINANCIAL OFFICER

REPORT DATE: DECEMBER 28, 2006

RECOMMENDATION:

1. That City 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 Issues:

- *The Soldiers' Taxation Relief Act* requires City 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):

Regulatory Implications

(X) None

( ) Eliminates or reduces regulatory impact

( ) Proposes regulatory impact

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.

Report

REASON FOR THE REPORT:

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

HISTORY:

The Soldiers' Taxation Relief Act provides for a partial exemption from property taxes of an amount not exceeding $50 in each year, for the property of:

- The pensioned surviving spouse of any soldier;
- The pensioned parent of any deceased soldier or of a totally disabled soldier confined in any military hospital for the treatment of mental diseases, or any sanatorium for the treatment of tuberculosis;
- Any soldier in receipt of a military pension by reason of being disabled to the extent of at least 75% of total disability;
- A totally disabled soldier confined in any hospital or in any sanatorium for the treatment of tuberculosis, or in any hospital for the treatment of mental diseases, while so confined therein for not less than a minimum period of three months in any one year.

The exemption is "income tested" and does not apply to the property of any such person who has income from sources other than the pension. The $50 exemption amount has remained unchanged for several years.

DISCUSSION:

The City Treasurer has received 13 applications for relief from taxation for the year 2006 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 $650.00.

Financial Impact Statement

Date: December 21, 2006

Project Name: Soldiers' Taxation Relief

First Year of Program 2006

	2006	2007	2008	2009	2010
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	$ 650				
Less: Incremental Revenue/Recovery	650				
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 & Administration

IN PREPARING THIS REPORT THERE WAS:

Internal Consultation With and Concurrence By:

External Consultation With:

THIS REPORT SUBMITTED BY:

Department: Corporate Finance
Division: Taxation and Revenue
Prepared by: Mel Chambers, A/Manager of Taxation and Revenue
File No.