Agenda – Council – January 31, 2019

Report – Executive Policy Committee – January 15, 2019

Item No. 3 Soldiers' Taxation Relief for 2018

EXECUTIVE POLICY COMMITTEE RECOMMENDATION:

On January 15, 2019, the Executive Policy Committee concurred in the recommendation of the Winnipeg Public Service and submitted the following to Council:

1. That the applications pursuant to The Soldiers' Taxation Relief Act be approved with 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 15, 2019

DECISION MAKING HISTORY:

EXECUTIVE POLICY COMMITTEE RECOMMENDATION:

On January 15, 2019, the Executive Policy Committee concurred in the recommendation of the Winnipeg Public Service and submitted the matter to Council.

ADMINISTRATIVE REPORT

Title: Soldiers' Taxation Relief for 2018

Critical Path: Executive Policy Committee - Council

AUTHORIZATION

Author	Department Head	CFO	CAO
T. Austin	M. Chambers	M. Ruta	D. McNeil

EXECUTIVE SUMMARY

This Administration Report provides information regarding the successful applications for the Soldiers Tax Relief Program which is administered and funded by the Province of Manitoba. The credit received is applied directly to the property tax account of the successful applicants.

RECOMMENDATIONS

1. That City Council approves the applications pursuant to The Soldiers' Taxation Relief Act with 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.

REASON FOR THE REPORT

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

IMPLICATIONS OF THE RECOMMENDATIONS

The provision of the Soldiers' Taxation Relief is cost-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, in turn, refunded back to the approved property owner.

HISTORY/DISCUSSION

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 Director of Assessment and Taxation has received five applications for relief from taxation for the year 2018 under the provisions of *The Soldier' Taxation Relief Act*, and is satisfied as to the good faith and merit of the applications. The total amount of the relief granted is $250.00.

FINANCIAL IMPACT

Financial Impact Statement **Date:** December 10, 2018

Project Name:

Soliders' Taxation Relief for 2018

COMMENTS:

The provision of the Soldiers' Taxation Relief is cost-neutral for the City of Winnipeg. The 2018 taxation relief applications total $250. 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
Tanis Yanchishyn
Manager of Finance (Campus)
Corporate Finance Department

CONSULTATION

This Report has been prepared in consultation with:

- Individual veterans / widows for completion of application forms
- Veterans Affairs Canada, Manitoba District, Winnipeg Office

OUR WINNIPEG POLICY ALIGNMENT

N/A

SUBMITTED BY

Department: Assessment and Taxation
Division: Taxation and Finance
Prepared by: Tim Austin, Manager of Taxation and Finance Services
Date: December 7, 2018
File No: N/A