



# City of Prince Albert

**RPT 2026-127**

**TITLE:** Request for Tax Relief - 1947 – 16th Avenue West

**DATE:** April 13, 2026

**TO:** City Council

**PUBLIC:** X

**INCAMERA:**

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## **RECOMMENDATION:**

That the request to abate any amount of property taxes or cancel any penalties accrued for Roll Number 141016910 for the property located at 1947 – 16<sup>th</sup> Avenue West be denied.

## **EXECUTIVE SUMMARY:**

A request for tax relief for Roll Number 141016910 for the property located at 1947 – 16<sup>th</sup> Avenue West was forwarded to the March 23, 2026 Executive Committee meeting. This report is recommending that the request for tax relief be denied.

## **BACKGROUND:**

The attached correspondence was forwarded to the March 23, 2026 Executive Committee meeting. As per attached correspondence, the property owner is requesting

1. A formal review of the 2021 – 2024 assessments.
2. A rollback of the excess commercial tax levies applied during those years.
3. Removal of penalties and enforcement costs that arose solely due to the incorrect classification.
4. Adjustment of the account to reflect proper residential assessment for the affected years.

The correspondences indicates that the property does not generate any income and the unexpected tax burden has made it financially impossible to keep up with the excessive levies.

One of the property owners contacted Assessment on February 25, 2026. The appraiser explained that the assessment for the property at 1947 – 16<sup>th</sup> Avenue West had changed based on the land rate change applied for the 2025 Revaluation which resulted in a decrease.

**PROPOSED APPROACH AND RATIONALE:**

The property located at 1947 – 16<sup>th</sup> Avenue West is owned by 101182648 Saskatchewan Ltd. The property is classed as vacant residential land. The assessments over the last several years has been as follows:

**Taxable Assessment**

Year 2019	116,300
Year 2020	116,300
Year 2021	309,800
Year 2022	309,800
Year 2023	309,800
Year 2024	309,800
Year 2025	51,100

Based on the 2021 revaluation, the taxable assessment of the property increased significantly. The property owner has indicated through email that when the assessment increased so sharply in 2021, they reasonably believed the property value had increased and even attempted to sell the lot. Prospective buyers, however, immediately recognized that the market value did not match the City's inflated valuation. The property could not be sold at that level, and it has never generated income that would support commercial-level taxation.

Even if an error may have occurred, the Court of Appeal affirms that property owners bear the responsibility to verify their assessment and seek clarification during the appeal period. No inquiries or appeals were submitted to the Assessment Division from 2021 to 2024. After each year's assessment roll is confirmed, the City is not authorized to make retroactive valuation changes.

With no payments being made on the account, the City registered a lien on the property on December 15, 2022. With the registration of the lien, ISC notifies the property owner directly by mailing to the address on title.

On March 15, 2024, the City sent, by registered mail, a six (6) month notice relating to tax enforcement proceedings. There were several reminders, statements and follow-up letters mailed during this timeline to the address on title.

On March 6, 2025, the City submitted the request for Consent to the Property with the Provincial Mediation Board for the City to take title to the property.

The Provincial Mediation Board forwarded correspondence to the property owner in early March of 2025. In May of 2025, one of the property owners contacted the City to discuss the options for write-off of penalties and a possible payment plan. There were no payments made to the owing taxes.

The Provincial Mediation Board has given the City consent as of February 28, 2026 to take title to this property as no payment arrangements have been made. As a result, the City will be proceeding with taking title to this property as we have received Consent from the Provincial Mediation Board.

**CONSULTATIONS:**

Finance Administration has consulted with Assessment and the City Assessor.

**COMMUNICATION AND/OR ANNOUNCEMENT PLAN:**

Finance Administration will contact the property owner regarding City Council's decision for tax relief.

The City will be proceeding to take title to this property as we have received Consent from the Provincial Mediation Board.

**POLICY IMPLICATIONS:**

City's Policy No. 48.1 – Abatement of Penalties for Late Tax Payments

The City's Policy No. 48.1 states as follows:

*1.01 That any individual or organization that applies to have penalties for late payment of taxes abated be denied unless through a review of circumstances it becomes known that said late payment results from legislative and Bylaw direction pertaining to the issuance of tax bills not being followed.*

*2.01 The purpose of this policy to ensure that the City's practice is consistent when dealing with requests for the abatement of penalties for late payments.*

*7.01 The taxpayer will request the abatement of penalties in writing to City Council.*

*7.02 If directed to do so by City Council, the Director of Financial Services will assign to the City Assessor the preparation of a report that outlines the production of the tax bill for the subject property and the conformity of the production of that bill with legislative and bylaw direction.*

*7.03 The City Assessor will investigate and prepare a report as assigned for submission to City Council.*

*7.04 City Council will receive the report and make a decision based on the adherence of the tax bill production process to legislative and bylaw direction.*

**The Cities Act**

Pursuant to Section 101 (1)(h) of The Cities Act, **only City Council has the authority to make a decision regarding Tax Abatements and cannot delegate this authority:**

*Matters that must be dealt with by council*

*101(1) No council shall delegate:*

*(h) its power to exempt, forgive or defer taxes pursuant to sections 244 and 262;*

As per above, **Council is the authority to approve the write off of penalties.**

**BUDGET/FINANCIAL IMPLICATIONS:**

To date the following is owing for the property located at 1947 – 16<sup>th</sup> Avenue East:

			<b>Annual Levy</b>	<b>Penalties</b>	<b>Tax Enforcement</b>	<b>Payments</b>
Credit on File	(\$28.75)					(\$28.75)
2021 Annual Levy	\$5,005.51		\$5,005.51			
2021 Penalties	\$594.21			\$594.21		
2022 Annual Levy	\$5,131.59		\$5,131.59			
2022 Penalties	\$1,614.32			\$1,614.32		
Dec 15, 2022 Tax Enf Costs	\$150.00				\$150.00	
Dec 15, 2022 ISC Costs	\$25.00				\$25.00	
Cash Payment – Jan 14, 2022	(\$500.00)					(\$500.00)
2023 Annual Levy	\$5,251.57		\$5,251.57			
2023 Penalties	\$2,834.88			\$2,834.88		
2024 Annual Levy	\$5,380.21		\$5,380.21			
2024 Penalties	\$4,402.76			\$4,402.76		
2025 Annual Levy	\$2,551.95		\$2,551.95			
2025 Penalties	\$6,140.18			\$6,140.18		
March 6, 2025 Tax Enf Costs	\$130.00				\$130.00	
March 6, 2025 ISC Costs	\$15.00				\$15.00	
Provincial Mediation Costs	\$20.00				\$20.00	
2026 Penalties	\$2,375.90			\$2,375.90		
<b>Amount Owing Year to Date</b>	<b>\$41,094.33</b>		<b>\$23,320.83</b>	<b>\$17,962.25</b>	<b>\$340.00</b>	<b>(\$528.75)</b>

The last payment made on the account is January 14, 2022 in the amount of \$500.

Year to date, the amount owing is broken is as follows:

Annual Levy Owing (2021 – 2025)	\$23,320.83
Penalties Accrued	\$17,962.25
Tax Enforcement Costs & ISC	\$340.00
Cash Payments	(\$528.75)
<b>Amount Owing Year to Date</b>	<b>\$41,094.33</b>

This report is recommending that the request to abate or cancel the outstanding levies, tax enforcement costs and penalties be denied. Approving such a request may set a precedent for other property owners to request the same.

#### Payment Plan

As mentioned, the property owner has ignored all steps and correspondence that have been sent regarding tax enforcement. The first step for a property owner when they are subject to tax enforcement is to contact the City to enter into a payment plan.

The report is recommending denying any write-off as the last payment was made in 2022. Three years of tax levy notices were sent out with no payments made.

#### **OPTIONS TO RECOMMENDATION:**

City Council may choose to write-off the outstanding penalties accrued in the amount of \$17,962.25, however, that is not being recommended as it may set a precedent for other property owners to request the same.

#### **STRATEGIC PLAN:**

As per the City's Strategic Plan 2026 – 2029, this report addresses the following strategic initiative:

**Strategic Direction:** Professional and High Quality Public Service, **Strategic Goal:** Strengthen the integration, transparency and effectiveness of the City's strategic, financial, communications and operational planning processes. **Key Initiative:** Ensure taxes are aligned with and supported by strategic priorities.

#### **PUBLIC NOTICE:**

Public Notice pursuant to the Public Notice Bylaw No. 24 of 2015 is not required.

#### **ATTACHMENT:**

1. Correspondence from the property owner dated March 16, 2026.

**Written by:** Melodie Boulet, Finance Manager

**Approved by:** Acting Senior Accounting Manager, Chief Financial Officer and City Manager