

Wheatland County

Request for Decision

Regular Council Meeting

December 1, 2020

Report prepared by: Dave Rimes, Community Services Coordinator



Request to Waive Municipal Taxes on Roll # 3598100

Recommendation from Administration

THAT Council maintain the 2020 Municipal-Non-Residential Improvement property taxes requisition amount for Roll #3598100 in the amount of \$3,443.63.

Chief Administrative Officer's Comments

N/A

Report

Division 6

There has been a request to waive the municipal portion of the taxes on a County owned and leased property. Roll #3598100 in the NW-07-27-21-W4 is owned by Wheatland County but becomes taxable as it is leased to a third party that is operating a business.

In previous years, County Councils have waived the municipal portion of the commercial taxes. This business is operating and competing with other similar businesses in the county. To maintain a level playing field, administration is recommending not to waive taxes for this property.

The Memorandum of Agreement (MOA) allows for Council consideration of waiving taxes for capital expenditures. Section #2 of the MOA states that: "b. along with the application for cancellation of the municipal portion of the taxes on the said lands the Sub-Lessee shall provide acceptable and detailed documentation of capital expenditures for improvements on the said lands; and

c. Upon receipt of acceptable and detailed documentation of capital expenditures for improvements on the said lands, the Lessee shall consider cancellation of all or part of the municipal taxes for the given year."

Attached is the letter and photographs submitted by the operator. The spreadsheet provides a break down of the costs of each project. The detailed documentation did provide most of the supply's receipts.

If Council desires to contribute to capital projects/expenditures on County owned Campgrounds administration suggest providing an amount in the County budget. A process could be developed for approval of capital expenditures between the County and the operator. This would provide input into the projects before the work begins and avoid a list of items to be approved after the operator has already completed them.

Relevant Policies, Practices, and Legislation

Lease Agreement and Memorandum of Agreement. Earlier this year, January 14, 2020 Council did not waive 2019 taxes for a similar request by the Eagle Lake RV Resort.

MGA Section 347 (1) If a council considers it equitable to do so, it may, generally or with respect to a particular taxable property or business or a class of taxable property or business, do one or more of the following, with

or without conditions:

(b) cancel or refund all or part of a tax;

Alignment with the Strategic Plan

N/A

Response Options

Option 1: THAT the proposed recommendation is accepted/approved.

Option 2: THAT the proposed recommendation is not accepted/approved.

Option 3: THAT an alternate recommendation is accepted/approved.

Implications of Recommendation

General

Community is not short the tax amount.

Organizational

N/A

Financial

Budget impact of \$3,443.63 depending on decision.

Environmental, Staff, and Public Safety

N/A

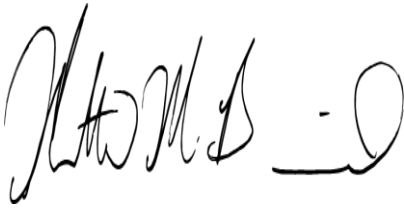
Follow-up Action / Communications

Administration communications with the tenant will be in writing to advise of Council's decision.

Report Approval Details

Document Title:	Request to Waive 2020 Municipal Taxes for Roll 3598100 .docx
Attachments:	<ul style="list-style-type: none">- High Eagle RV Park 2020 Improvements.docx- High Eagle Photos October 29, 2020.pdf- High Eagle RV Resort 2020 Project Breakdown October 27, 2020.xlsx
Final Approval Date:	Nov 20, 2020

This report and all of its attachments were approved and signed as outlined below:

A handwritten signature in black ink, appearing to read 'Matthew Boscarol'.

Matthew Boscarol

A handwritten signature in black ink, appearing to read 'Brian Henderson'.

Brian Henderson