

## 2020 Hailstorm Property Tax Relief Program

## TERMS AND CONDITIONS

The 2020 Hailstorm Property Tax Relief Program is for property owners who have been affected by the June 13, 2020, hailstorm. Qualified applicants can apply for one of the following options:

- 1) to defer the 2020 property tax until December 31, 2021, without penalties for those property owners who have not paid their 2020 property tax
- 2) apply for the preliminary intake to defer the 2021 property tax until December 31, 2021, without penalties for those property owners who anticipate they may face difficulty in paying their 2021 property tax

## I/we agree that:

- Applicants may only apply for one of the following:
  - o deferral of 2020 property tax without penalties until December 31, 2021
  - preliminary intake for deferral of 2021 property tax without penalties until December 31, 2021 (may be subject to further direction from Council)
- Applicants must confirm they are affected by the June 13, 2020, hailstorm
- Applications for the 2020 Hailstorm Property Tax Relief Program will be accepted from November 26, 2020, to March 31, 2021
- If an applicant is applying for the preliminary intake of the 2021 property tax relief, the applicant must confirm they anticipate difficulty in paying their 2021 property tax
- Only one year of relief can be selected. Property tax for other years are payable by the due date or penalties will be applied in accordance with the Penalty Bylaw 8M2002
- Property must be owner occupied
- Only residential properties qualify
- The applicant will provide a copy of documentation showing their proof of insurance claim and claim number for June 13, 2020, hail damage, or supporting information if you do not have insurance, or your insurance claim was denied
- If the 2020 property tax deferral option is selected:
  - The 2019 property tax must be paid in full and a tax recovery notification is not registered on title
  - The 2020 property tax must be outstanding
  - If qualified, the 2020 property tax will be deferred without penalties until December 31, 2021
  - The 2020 property tax must be paid by December 31, 2021, or the tax arrears penalties will be applied starting on January 1, 2022, in accordance with <u>Penalty Bylaw 8M2002</u>
  - The 2021 property tax must be paid by the due date on your 2021 property tax bill, or penalties will be applied in accordance with <u>Penalty Bylaw 8M2002</u>
- If the preliminary intake for the 2021 property tax deferral option is selected:
  - The 2019 property tax must be paid in full and a tax recovery notification is not registered on title
  - If qualified, the 2021 property tax will be deferred without penalties until December 31, 2021
  - The 2020 property tax is outstanding as of December 31, 2020, arrears penalties will be applied in accordance with <u>Penalty Bylaw 8M2002</u>
  - The 2021 property tax must be paid by December 31, 2021, or the tax arrears penalties will be applied starting on January 1, 2022, in accordance with <u>Penalty Bylaw 8M2002</u>
  - The program may be subject to further direction from Council



- Properties enrolled in the Tax Instalment Payment Program (TIPP), or Principal Interest and Taxes (PIT) through a mortgage company/bank, will not be considered for this program
- Any property tax already paid is not eligible for a refund under this program
- If the property is sold, the tax relief application will automatically be cancelled as the application is non-transferrable
- If the tax balance for the year selected for property tax relief is paid in full, the tax relief application will automatically be cancelled
- All applications will be reviewed by the Coordinator, Tax Advisory Services or Coordinator, Credit and Collections for eligibility of the program. Any application not meeting the qualifications for the 2020 Hailstorm Property Tax Relief Program will be reviewed by the Manager, Tax, Receivable & Payable and deemed final
- All applications for the 2020 property tax relief, or for the preliminary intake of the 2021 property tax relief are subject to approval by Council by September 2021
- Applicable penalties will be applied to your account per <u>Penalty Bylaw 8M2002</u>. The amount of the accumulated penalties will be credited to the tax account after Council approves the list of qualified properties that applied for the 2020 Hailstorm Property Tax Relief Program