

Guiding Principles and Definitions

Guiding Principles

- Provide property tax penalty relief for significant life issues that impact ability to pay taxes by the June 30 deadline
- Significant life issue is defined as a death or a critical illness* impacting the property owner or an immediate family member**
- Program details will be available to citizens through standard channels (web, brochures)
- Simple, streamlined intake process
- Administratively efficient – done with existing resources
- Time-bound; significant life issue occurred within 60 days prior to property tax due date
- Relieve maximum of 3 consecutive tax penalties – tax levy is not adjusted
- Tax Payers continue to have the opportunity to discuss their situation with an elected representative
- Administration will rely only on evidence presented as the basis for decisions, minimal documentation required
- Residential property only
- Qualification restrictions:
 - Residents of Calgary
 - Owner occupied
 - Applicant must be primary beneficiary of relief (or agent/advocate)