

Background

This report is in response to Council direction to allow residents affected by the 2020 June 13 hailstorm to apply to The City to be considered for a deferral of 2020 or 2021 property taxes, without penalty, to 2021 December 31.

Context

On 13 June 2020, parts of Calgary were devastated with a catastrophic hail and rain storm that caused substantial damage to public and private infrastructure including businesses, homes, and automobiles.

Previous Council Direction

NOW THEREFORE, BE IT RESOLVED THAT:

1. Council directs Administration to immediately allow affected residents who have not yet paid their 2020 property taxes to apply to The City, through an intake process that is designed in the spirit and intent of The City's Compassionate Property Tax Penalty Relief Program, to be considered for a deferral of 2020 property taxes, without penalties, to December 31 2021. Furthermore, allow for the preliminary intake of affected residents who anticipate they may face difficulty in paying 2021 property taxes; The intake process will consider the following:
 - a. A valid home insurance claim number that shows the claim is from the June 13 2020 hail storm **or similar proof of damage**;
 - b. Any property taxes already paid are not eligible for a refund;
2. Council direct Administration to report back to Council no later than Q3 2021 with a list of qualifying properties (identified by roll number) for approval under the program, as well an analysis of this property tax penalty relief program; and
3. **Council request the Mayor to write to the Province on the situation and advocate for relief to the residents and systemic reform.**

Table Timeline

| DATE | REPORT NUMBER | DIRECTION/DESCRIPTION |
|------------|---------------|--|
| 11/02/2020 | C2020-1267 | Notice of Motion – Hailstorm Relief This Notice of Motion directed Administration to allow property owners impacted by the 2020 June 13 hailstorm to apply for consideration of a deferral of their 2020 or 2021 property tax, without penalty, to 2021 December 31. |

Bylaws, Regulations, Council Policies

The following bylaws and policies inform property tax deferrals and penalties.

Municipal Government Act of Alberta

City of Calgary Bylaw Number 8M2002 A Bylaw of The City of Calgary to Fix the Penalty on Unpaid Taxes