

Background and Previous Council Direction

Background

This report is in response to Council direction to allow hotel/motel property owners to be considered for a deferral of 2022 municipal and provincial property tax to 2023 December 31. Council directed Administration to report back no later than 2022 Q4 with a list of roll numbers of qualifying properties for approval. This report fulfills that requirement.

Previous Council Direction

Council has directed two consecutive deferral programs to provide targeted tax relief to support hotels and motels feeling financial strain due to effects of the COVID-19 pandemic.

DATE	REPORT NUMBER	DIRECTION/DESCRIPTION
2022 March 29	EC2022-0366	<p>Notice of Motion - Targeted Relief to the Hotel/Motel and Hospitality Industries Due to the Effects of COVID-19</p> <p>Council directed Administration to develop a similar program to the 2021 Hotel/Motel Property Tax Deferral Program to allow hotel/motel non-residential property owners to be considered for a deferral of 2022 municipal and provincial property taxes, without penalties, with one-half of the amount owing deferred to 2022 September 30, and the remaining balance deferred to 2023 December 31.</p>
2022 September 13	C2021-1106	<p>Hotel and Motel Property Tax Deferral Program – Report Back</p> <p>Council deferred 2021 municipal and provincial property taxes to 2022 December 31 without penalty for 62 qualifying properties.</p>
2021 May 31	C2021-0725	<p>Additional Options for Targeted Relief for Businesses Impacted by COVID-19</p> <p>Council directed Administration to allow hotel and motel property owners to be considered for a deferral of 2021 property tax to 2022 December 31.</p>
2021 April 12	C2021-0578	<p>Financial Relief for Taxpayers</p> <p>Council directed Administration to evaluate the use of tax deferral powers under section 347 of the Municipal Government Act for businesses and certain non-profit organizations impacted by the COVID epidemic.</p>

Bylaws, Regulations, Council Policies

In accordance with section 347(1) of the Municipal Government Act (MGA), Council may defer the collection of a tax for particular properties if it considers it equitable to do so.

Bylaw 8M2002, being a Bylaw of The City of Calgary to Fix the Penalty of Unpaid Taxes authorizes penalties for non-payment of taxes. Penalties are a percentage of the unpaid amount.