# 2022 Hotel/Motel Property Tax Deferral Program Communications

#### Overview

Following Council's 2022 March 29 (EC2022-0366) direction for Administration to implement a 2022 Hotel/Motel property tax deferral program, Administration developed <u>Terms & Conditions</u> and <u>Frequently Asked Questions (FAQ)</u> resource based on the details of the approved Notice of Motion. These were communicated to the public on <u>Calgary.ca</u>, in a press release, and information packages mailed directly to eligible hotels and motels.

Approximately 100 hotel and motel properties were identified as eligible for tax relief under this program if they met qualifications. The information packages mailed directly to eligible property owners included with their 2022 property tax bill, updated statement of account, terms and conditions for the 2022 Hotel/Motel Property Tax Deferral Program, and answers to frequently asked questions (FAQs). The letters to eligible property owners provided property specific information about 2022 property tax amounts deferred to September 30, 2022, and December 31, 2023. Properties that were not eligible because they were already enrolled in the Tax Instalment Payment Program (TIPP) were sent letters explain that they could terminate TIPP to take advantage of the 2022 Hotel/Motel Property Tax Deferral Program.

# Sample information provided to eligible property owners:

RE: Qualification Status for Hotel/Motel Property Tax Deferral Program Location:
Roll:

On March 15, 2022, The City of Calgary announced the 2022 Hotel/Motel Property Tax Deferral Program. This program supports hotels and motels impacted by COVID 19 by providing financial targeted relief through deferral of 2022 property taxes. In accordance with the terms and conditions of this program this property has met the qualifications.

The 2022 property tax has been deferred:

- [\$0.00] is deferred until September 30, 2022
- [\$0.00] is deferred until December 31, 2023

### IMPORTANT INFORMATION

- If you are participating in the 2021 Hotel/Motel Property Tax Deferral Program, you will be required to pay the 2021 property tax in full by December 31, 2022.
- Effective January 1, 2023, any arrears balance will be charged a penalty of 1% on the first day of every month in accordance with the Penalty Bylaw 8M2002, until the taxes are paid, and the property will no longer be eligible for the 2022 deferral program effective December 31, 2022.
- Your property will be presented, without any personal identifiable information, to Council before the end of 2022 for final approval.

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• Penalties will be applied to your outstanding 2022 property tax balance. The amount of the accumulated penalties will be credited to the tax account after Council approves the list of qualified properties that meet eligibility requirements for the 2022 Hotel/Motel Property Tax Deferral Program, up to and including December 2023.

#### WHAT TO DO

- You are automatically qualified.
- There is no further action required to take advantage of the program.
- The City took a proactive approach to identify the properties that qualified for this program, as such no application is required.
- If you are on the 2021 Hotel / Motel Property Tax Deferral Program, pay your 2021 property tax no later than December 31, 2022.
- If you wish to opt out of this program, ensure your 2022 property tax is paid on or before June 30, 2022. If payment has not been received, The City will include you in the deferral program.

## **UPCOMING DATES**

## December 2022

- Your property will be presented, without any personal identifiable information, to Council before the end of December 2022 for final approval.
- Notification of Council's decision will be mailed with a current statement of account showing the credit for the accumulated penalties for the 2022 property tax deferral to date.

Enclosed is the 2022 property tax bill, updated statement of account, terms and conditions for the 2022 Hotel/Motel Property Tax Deferral Program, and some frequently asked questions. Email <a href="mailto:taxrelief@calgary.ca">taxrelief@calgary.ca</a> for any questions.

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