

## **APPROVED CRITERIA FOR THE PROPERTY TAX RELIEF PROGRAM**

### Purpose of Program

To forgive 2013, 2014 and 2015 property tax for property owners, residential and non-residential, who have lost the use of their properties either permanently or for a prolonged period due to the 2013 June flood because the property is deemed uninhabitable.

### Eligibility Criteria

- The building is severely damaged beyond economic repair; or,
- The building is damaged to the extent that a decision is made by the homeowner or business owner (in writing) to rebuild the building as a result of the extent of the costs of repair of damages; or,
- The property cannot be occupied as municipal services formerly available to the property are not accessible; or,
- The building is damaged, requiring extensive repairs or renovations that will make the building uninhabitable for a period of more than 90 days.
- The cancellation/refund will include both residential and non-residential taxes payable that are levied under Part 10 Division 2 of the *Municipal Government Act*, with the exception of taxable linear properties. Local improvement taxes are not eligible under this program.
- The following documentation can be used to satisfy the definition of uninhabitable:
  - The insurance company adjuster's report.
  - A report from a licensed building inspector or appraiser indicating the building is beyond economic repair or damages require extensive repairs or renovations that will make the building uninhabitable for a period of more than 90 days.
  - A remediation report from a licensed expert dated more than 90 days following the flood indicating that the property is now fit for habitation.
  - A Closed Health Order (Order of an Executive Officer of Alberta Health Services) indicating the property was uninhabitable for more than 90 days following the flood.
  - An Active Health Order (Order of an Executive Officer of Alberta Health Services) indicating the property remains uninhabitable for more than 90 days following the flood, along with a certification from the property owner indicating the order has not been closed.
  - A Post Remediation Assessment of Flood Affected Homes completed by Alberta Health Services that lifts a Not Fit for Habitation declaration.
  - Disaster appraisals that were completed for individual properties immediately following the floods to determine the extent of the damage.
  - Other inspections or reports from licensed/certified experts.

### Determination of Property Tax Credit

- The property tax credit will be calculated based on the number of days the building is uninhabitable plus a 30 day credit for a grace period after the building is reoccupied. For example, if a building was uninhabitable starting from 2013 June 20 due to the flood and was reoccupied on 2013 December 1, the tax credit will be calculated as follow:

(163 days + 30 days) / 365 days = 52.9% of the 2013 property tax (exclude Local Improvement).

- All 2013 current year penalties charged to the qualified property tax accounts, if any, will also be credited back to the accounts.
- An interest amount, based on the City Deposit Rate, will be calculated and added to the qualified property tax accounts from 2014 January 1 to the date the credit was applied to the account.