

Guiding Principles and Definitions

- 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)

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***Critical illnesses:**

- Heart attack
- Coronary bypass surgery
- Stroke
- Cancer
- Kidney failure
- Paralysis
- Major organ transplant:
 - Heart
 - Liver
 - Bone marrow
 - Lungs
 - Kidney
- Major organ failure (as above)
- Multiple Sclerosis
- Blindness
- Deafness
- Parkinson's
- Alzheimer's
- Loss of speech
- Major burns
- HIV infection
- Brain tumour
- Coma
- Other serious medical condition

Death or critical illness incident diagnosis must have occurred within 60 days prior to the tax payment deadline.

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**Immediate family:

- Current spouse (including common-law and same gender)
- Parent
- Step-parent
- Guardian
- Brother
- Step-brother
- Sister
- Step-sister
- Child
- Step-child
- Foster-child/ward
- Grandparent
- Step-grandparent
- Grandchild
- Step-grandchild
- Related dependent living in same household