

**TOWN POLICY NAME:**

Town of Rocky Mountain House Property Tax Relief Policy

POLICY NO:

005/2024

RESOLUTION:
2024-022**ADOPTED BY:**
Town Council**SUPERSEDES:****RESCINDS:****PREPARED BY:**
Administration**EFFECTIVE DATE:**
February 6, 2024**REVIEWED BY:**
Council**REVIEW DATE:**
January 2027**1. POLICY PURPOSE**

To provide a framework for Council, in the exercise of its discretion under section 347(1) of the Municipal Government Act, when considering requests from residential property owners that experienced a structural fire for property Tax Relief.

2. POLICY STATEMENT

Section 347(1) of the Municipal Government Act permits Council the discretion to cancel or reduce tax arrears, cancel or refund all or part of a tax, or defer the collection of a tax, for a particular taxable property, or class of taxable property, if it considers it equitable to do so.

Council may consider Tax Relief on compassionate grounds for Property Owners who have experienced the loss of their home from a structural fire in accordance with the guidelines of this policy.

3. DEFINITIONS

"Property Owner" means the person or persons who are the registered owner(s) on the land title and reside on the property at the time of the structural fire.

"Residential Property" means a manufactured home, single family dwelling or duplex.

"Tax Relief" means the discretionary cancellation, reduction, refund or deferral of the municipal portion of a property tax but does not include the education or senior housing requisition portions.

4. RESPONSIBILITIES

Council is responsible for rendering a decision on each request for Tax Relief, as per the discretion granted to them by section 347(1) of the Municipal Government Act and based on the guidelines within this policy. Section 203 of the Municipal Government Act prohibits

Council from delegating the authority for provision of discretionary Tax Relief to Administration.

5. GUIDELINES

- 5.1 To qualify for Tax Relief, the Residential Property must be permanently uninhabitable due to a structural fire.
- 5.2 The Tax Relief shall only be for the property taxes for the taxation year in which the fire occurred and be pro-rated for that year from the month the fire occurred. For example, if the fire occurred in July, the Tax Relief would be 50% of the annual municipal property tax. Outstanding taxes from previous year(s) will not be considered for Tax Relief.
- 5.3 Tax Relief only applies to the principal residence and any assessable accessory buildings or structures destroyed by the fire. Tax Relief does not include the land or accessory buildings and structures unaffected by the fire.
- 5.4 A Property Owner may apply for Tax Relief within one year from the date of the fire.
- 5.5 Council shall not be bound by precedent for any prior decisions it has made relative to requests for property Tax Relief.
- 5.6 Council's decision on a request for Tax Relief is considered final. There is no further recourse available, and the matter is considered closed.

6. PROCEDURES

- 6.1 The Property Owner shall submit the Tax Relief application form and required information as shown in Schedule A within one year of the residential Property fire.
- 6.2 Administration shall review the Tax Relief application for completeness and conformance to the guidelines of this Policy. Administration is to advise the applicant if the application is incomplete and advise what additional information is required. If the application does not meet the requirements of this Policy for Tax Relief, Administration is to advise the applicant along with the reason for not qualifying for Tax Relief.
- 6.3 Upon receiving a complete and qualifying application, Administration shall place the Tax Relief application on the next regular Council Meeting agenda for Council's consideration.
- 6.4 Council shall consider the Tax Relief application and provide a decision. Council may request additional information if it is determined there may be factors to consider that are not identified in the application or this Policy.
- 6.5 Administration shall inform the applicant of Council's decision and perform the required actions from the decision.

Redacted under Section 17 of the FOIP Act.

Mavor Dehhie Baich

Redacted under Section 17 of the FOIP Act.

CAO Dean Krause

SECTION A – Notice to Applicants

Your application information will be assessed for conformance to the guidelines of the Town of Rocky Mountain House Property Tax Relief Policy 005/2024.

A Property Owner may apply for Tax Relief within one year from the date of the fire.

Administration will contact you to request any mandatory information if it is missing from your application form.

The personal information that you provide to the Town of Rocky Mountain House on this form is being collected under the authority of the Freedom of Information and Protection of Privacy (FOIP) Act. Collected personal information is protected from unauthorized access, collection, use and disclosure in accordance with the FOIP Act. Questions about the collection or use of this information can be directed to the Town of Rocky Mountain House FOIP Coordinator at 403-845-2866.

SECTION B – Property Information

Residential Property Identification

1. Roll #

2. Legal Land Description

3. Municipal Address

Street Number and Name

City or Town

Province

Postal Code

Property Owner Identification

4. Property Owner Name(s)

5. Mailing Address

Street Number and Name

City or Town

Province

Postal Code

6. Contact

Telephone Number

Email Address

SECTION C – Incident Information
7. Date of Fire
8. Has the Residential Property been deemed permanently uninhabitable? May require written confirmation from one or more of the following: Fire inspector, insurance company, AHS- Public Health, building inspector
9. Was the Property Owner living in the residence at the time of the fire?