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| <b>Title:</b> Residential Property Tax Assistance Policy | <b>Internal/External:</b> Internal / External |
| <b>Department:</b> Corporate Services                    | <b>Policy Number:</b> CS-041                  |
| <b>Approval Date:</b> February 6, 2024                   | <b>Implementation Date:</b> February 6, 2024  |

## BACKGROUND

The Residential Property Tax Assistance Program was implemented to help address the inflationary pressures and resulting impact on the cost of living. It is designed to support property owners with lower household income who require assistance paying their taxes.

## PURPOSE AND SCOPE

The purpose of this policy is to outline the eligibility criteria and guidelines to administer the Town's Residential Property Tax Assistance Program.

This policy pertains only to residential property taxes, excluding Water and Sewer, Automated Waste, and all other fees. The program is available to all residents who meet the program criteria, regardless of age.

## POLICY STATEMENT

Town residents may be eligible for a property tax reduction on current taxes for their primary place of residence if they meet the criteria of the Residential Property Tax Assistance Program. The rate of discount is determined annually during the budget process.

## GUIDELINES

### 1. Program Eligibility Requirements

- 1.1. Program eligibility is conditional on annual single and family household gross income. Tax accounts must also be in good standing for residents to be considered eligible. Residents not in good standing will be considered eligible if the terms of mutually agreed upon payment plans are maintained.
- 1.2. Eligible income thresholds are determined annually and are set based on the Guaranteed Income Supplement (GIS) income level cut-offs as per the last quarter of the previous calendar year. Information on current tax year eligibility thresholds is available on the Town [website](#).
- 1.3. The Residential Property Tax Assistance Program cannot be combined with the Town's Seniors Tax discount program.
- 1.4. Only the primary property of an applicant is eligible for relief.

1.5. Retroactive assistance for previous tax years is not considered.

**2. Application Process**

- 2.1. To apply for the Residential Property Tax Assistance Program, residents must complete and return a [Property Tax Assistance Program Application](#) and attach a copy of their previous year’s “[Notice of Assessment](#)” from Canada Revenue Agency for proof of income. Spouses and / or additional property owners must also submit a copy of their Notice of Assessment.
- 2.2. Residents must apply within the current tax year, prior to December 31.
- 2.3. The Residential Property Tax Assistance program does not automatically renew. Residents must reapply each tax year with their current information and Notice of Assessment for the prior year.

**3. Pre-Authorized Payments and Interest**

- 3.1. Interest is not charged to residents receiving program assistance if they are registered for the Town’s [Pre-Authorized Payment Plan](#) to ensure all taxes (both current and overdue) are paid before the end of the current tax year, or within a reasonable agreed upon timeline, as determined by the Town. Interest is charged if a Pre-Authorized Payment Plan is not in place.
- 3.2. Current year interest is reversed if a resident is approved for the Residential Tax Assistance Program within the tax year, is in good standing with the Town, and is enrolled in the Pre-Authorized Payment plan.

REVISION HISTORY

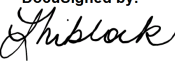
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| <b>Policy Adopted by Council</b> | February 6, 2024 |
| <b>Motion Number</b>             | M24-048          |

REVIEW OF POLICY

This policy may be subject to review given new experience or new knowledge.

APPROVAL

Chief Administrative Officer: \_\_\_\_\_

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Date: February 12, 2024 | 8:06:29 PM NST