

TAX ADJUSTMENTS AND REBATE CRITERIA

Approved: City Council
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PREPARED BY: Corporate Services Department - Assessment and Taxation Branch

TITLE: **TAX ADJUSTMENTS AND REBATES**

Qualifying adjustments will be carried out by the Administration and applied to the current tax roll for the time of ownership by the current owner to a maximum not exceeding two years.

I. ERRORS IN FACT

1. Error in calculating the size of an improvement.
Note: This type of error is generally the result of a transposition of measurements taken in the field by the Assessor.
2. Major variations that were erroneously included in the improvements assessment.
Example: Basement finish/additional furnaces/additional fireplaces.
Note: This type of error is generally the result of an external assessment having been done on the improvement.
3. Assessment of additional structures on the property.
Example: Shed/garages/swimming pools.
Note: This type of error is generally the result of the improvement being placed on the wrong account.
4. Assessment of adjustments to land value.
Example: Land rated as serviced or wrong zoning applied.
Note: This type of error is generally the result of misinterpretation of maps or zoning bylaws.

II. ERRORS IN JUDGMENT

1. Opinion or judgment errors and change in use requests would come forward in the situation of a ratepayer not agreeing with the classification or quality of the improvement or subjective land features used by the Assessor. This type of change would not qualify for a tax rebate.

III. BUILDINGS DESTROYED BY FIRE OR ACTS OF GOD

1. A building completely destroyed and the site cleared within the current tax year: Council authorizes the Administration to calculate a building tax abatement for that portion of the year from the date of destruction to December 31.
2. A building or part of a building damaged but not totally destroyed which renders the building uninhabitable, unusable or unsafe be eligible for a tax abatement prorated from the date of the damage to December 31, if the site is cleared within the current tax year.
3. Buildings damaged or destroyed and which circumstances do not fit Clauses 1 and 2: Council may give consideration of tax abatement on the merits of each case based on the principles stated in Clauses 1 and 2.

IV. BUILDINGS VOLUNTARILY DEMOLISHED

1. A building voluntarily demolished and the site cleared, Council will authorize a building tax abatement for that portion of the year from the date of demolition to December 31 of that year.
2. A building or part of a building which is voluntarily demolished but the building is in the process of being renovated will not be considered for rebate by Council.

V. CANCELLATION OF TAX RELATED CHARGES

1. Requests for forgiveness or cancellations of penalties, legal fees or other tax related charges applied in accordance with Council approved bylaws or Provincial Legislation would not qualify for a tax rebate.
2. Requests for forgiveness or cancellation of penalties applied in accordance with Council approved bylaws or Provincial Legislation would qualify for cancellation when late payment is the result of a death in the immediate family, or other substantiated compassionate and humanitarian grounds when there is confirmation of a good payment record.

The above covers the most common requests that are received for a tax rebate. Any request that is not covered by the above will be reviewed on an individual basis and forwarded to Council for consideration.