



Municipality of Crowsnest Pass Policy

Policy No.:	1707-01
Policy Title:	Residential Property Taxation – Senior’s Rebate Program
Approval Date:	June 21, 2016
Revision Date:	
Supersedes Policy:	TX-003
Department:	Finance

1.0 POLICY PURPOSE

To provide a residential property tax rebate policy for low income senior citizens who are residents of the Municipality of Crowsnest Pass and are receiving the Federal Guaranteed Income Supplement.

This policy is designed to protect low income senior citizen home owners in the Municipality of Crowsnest Pass from Municipality of Crowsnest Pass property tax increases greater than the amount paid by the homeowner within a four-year progressive time frame.

Current Year	Property Tax Year
2006	2010
2007	2011
2008	2012
2009	2013
2010	2014
2011	2015
Carried Forward	Carried Forward

2.0 DEFINITIONS

“Federal Guaranteed Income Supplement (GIS)” means a monthly benefit that is administered through the Federal government and is utilized as an eligibility criteria for this policy.

"Home Owner" as defined in section 3.1(a).

"Low Income Senior Citizen" means a senior citizen who is receiving the Federal Guaranteed Income Supplement.

3.0 POLICY STATEMENTS

3.1 Eligibility Criteria

- a. In order to qualify for this program, a Home Owner is defined as meeting all of the following requirements:
 - i. A person registered with land titles owning the home (where he/she lives)
 - ii. The owner of a taxable residence located on land owned by someone else, such as a condominium
 - iii. A person registered under the Land Titles Act as having a life estate, or
 - iv. A person who owns a mobile home and owns or rents the land it is on
 - v. If a resident senior citizen resident is married, living common law, or in an adult interdependent relationship and only one of the partners owns the home of residence both partners/spouse are considered home owners under the Tax Rebate Policy
 - vi. When there is a residential property that has more than one owner (other than the senior and his/her partner/spouse) registered on title as joint tenants, then that residential property DOES NOT qualify for the rebate program unless those other owners on title sign a statutory declaration stating that they are on title with the senior for estate planning purposes only and are on title solely for the benefit of the senior.
- b. Residential properties with multiple owners other than as defined in 3.1(a) do not qualify under this program.

3.2 Application Procedure

- a. Annually the Director of Finance will develop a tax rebate application form based on the four-year progressive time fame.
- b. This policy will only apply to a resident home owner's personal primary residence.
- c. No rebate will be given for tax increases that result from increased assessment due to additions to a resident home owner's property.

- d. The applicant must complete the tax rebate application form and provide evidence that they are eligible for the Federal Guaranteed Income Supplement (T4OAS) to the Director of Finance. Applications must be made before December 31 of the tax year being applied for.
- e. The Director of Finance shall ensure eligible resident home owners receive the appropriate refund or credit to their tax roll.
- f. Refer to Finance Department Procedures TAX-001 for rebate process.
- g. Refunds of less than \$5.00 will not be made.

MUNICIPALITY OF CROWSNEST PASS



Blair Piant
Mayor

June 24, 2016
Date

[Signature]
Chief Administrative Officer

23-06-2016
Date