

Policy

POLICY TITLE: SENIOR TAX ASSISTANCE PROGRAM

POLICY NO.: ADM-12-20

RESOLUTION: 212-08

EFFECTIVE DATE: 2008-07-16

DEPARTMENT RESPONSIBLE: Administration

NEXT REVIEW DATE: N/A

POLICY STATEMENT:

To provide relief to low-income senior residents of the Municipal District of Lesser Slave River from escalating annual municipal property taxes, due to rising market values for their property increase.

PURPOSE:

The Council for the Municipal District of Lesser Slave River No. 124 recognizes the challenges for senior residents to meet the payment obligations of rapidly increasing property taxes as the market values for their property increase.

PROGRAM GUIDELINES:

1. Applicant must be a residential property owner in the Municipal District
2. Applicant must live in the residence
3. Applicant must own no other real property
4. Applicant must own the property for a minimum of one year
5. Applicant must be a minimum of 65 years of age
6. Applicant must meet the minimum income guidelines according to the qualifications set out in the Alberta Senior Benefit program. If the applicant does not meet the qualifications, but has experienced economic hardships, the applicant can request Council to review their circumstances and decide their eligibility.

PROCESS:

1. Applicant must provide proof of receipt of the Alberta Senior Benefit (i.e. cheque stub, T4 etc.)
2. A new application is required each year
3. Applicant must experience an increase in the annual taxes from the Base Year
4. The Base Year will be considered to be 2008
5. If the applicant turned 65 after 2008, their base year will be the year before they turned 65
6. If the applicant moved since 2008, their base year will be established using the first full year's property tax notice
7. The Base Year amount will be adjusted annually by the rate of increase the Government of Canada uses to adjust Canada Pension Plan Rates. January 1st of each year the rates are adjusted based on the annual Consumer Price Index

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8. Should it be the case that the assessed value of a property drops below the base year amount, for clarity, the Municipal District would not claw back rebates awarded in previous years
9. Applicant must provide proof that they applied to the provincial Education Tax Assistance Program
10. To receive a credit toward current year taxes the applicant must apply prior to June 15
11. After June 15th applicants must pay property taxes in full by June 30th and receive a refund at a later date.
No applicants will be accepted after December 1 for that year

Each application will be reviewed and all information submitted to this program will be handled in a confidential manner.

_____"Original Signed"_____
Chief Administrative Officer

_____"July 16, 2008"_____
Date

_____"Original Signed"_____
Reeve

SPECIAL NOTES/CROSS-REFERENCE: ADM-12-20 Supersedes B24

AMENDMENT DATE: N/A

