



2022 Hotel/Motel Property Tax Deferral Program

TERMS AND CONDITIONS

The 2022 Hotel/Motel Property Tax Deferral Program is for property owners who have faced economic and financial impacts from the COVID-19 pandemic. The deferral program could allow hotel/motel non-residential property owners who have not paid their 2022 property taxes to be considered for a deferral of 2022 municipal and provincial property taxes, without penalties, with one-half of the amount owing deferred to September 30, 2022, and the remaining balance deferred to December 31, 2023.

To meet eligibility requirements, properties are required to meet the terms and conditions outlined below:

- A minimum of 50 per cent of the improved area of the premises must be currently occupied by a hotel or motel business and in operation since at least December 31, 2021.
- The hotel or motel must have a valid business licence permitting operation as a hotel/motel.
- Property must be taxable.
- Property must be classed as non-residential property.
- Those Hotel/Motel's participating in the 2021 Hotel/Motel Property Tax Deferral Program will be required to pay the 2021 property tax in full by December 31, 2022. If there is 2021 property tax owing after December 31, 2022, penalties will apply starting on January 1, 2023, in accordance with the Penalty Bylaw 8M2002 and the property will no longer be eligible for the 2022 deferral program effective December 31, 2022.

I/we agree that:

- The property owner(s) or assessed person(s) may only defer 2022 municipal and provincial property taxes, without penalties:
 - one-half of the amount to September 30, 2022.
 - the remaining balance deferred to December 31, 2023 (the "Remaining Balance").
- The property tax deferrals are administered to the property owner(s) or the assessed person(s).
- This is a taxable property.
- The property is classified as non-residential.
- The property owner/assessed person confirms that they anticipate difficulty in paying their 2022 property tax due to economic and financial impacts from the COVID-19 pandemic.
- The 2021 property tax must be paid in full:
 - If a Hotel/Motel participated in the 2021 Hotel/Motel Property Tax Deferral Program, they will be required to pay the 2021 property tax in full by 2022 December 31, otherwise (i) they will no longer be eligible to receive deferral of the Remaining Balance to 2023 December 31, and (ii) tax arrears penalties for all outstanding 2021 and 2022 property tax will begin accruing on 2023 January 1 in accordance with Penalty Bylaw 8M2002

- If a Hotel/Motel did not participate in the 2021 Hotel/Motel Property Tax Deferral Program, the 2021 property tax was due on June 30, 2021, and any tax arrears are due and payable to meet eligibility requirements for the 2022 Hotel/Motel Property Tax Deferral Program.
- If the 2021 property tax arrears and penalties are unpaid by March 15, 2023, The City will register a tax recovery notification on title as required under the *Municipal Government Act*.
- The 2023 property tax must be paid by the due date on your 2023 property tax bill, or penalties will be applied in accordance with Penalty Bylaw 8M2002.
- The program may be subject to further direction from Council.
- Properties enrolled in the Tax Instalment Payment Program (TIPP), or Principal Interest and Tax (PIT) through a mortgage company/bank, are not eligible for this program.
- Any property tax already paid is not eligible for a refund under this program.
- If the property is sold, the property tax deferral will automatically be cancelled as the deferral is non-transferrable.
- If the tax balance for 2022 property tax is paid in full, the tax deferral will automatically be cancelled.
- All non-residential properties with a valid business licence permitting operation as a hotel/motel will be reviewed by the Team Lead, Account Advisory Services for eligibility of the program. Determination on eligibility for the 2022 Hotel/Motel Property Tax Deferral Program may be escalated to the Manager, Data & Account Services whose decision will be deemed final.
- **All properties eligible for the 2022 Hotel/Motel Property Tax Deferral Program are subject to approval by Council before the end of 2022.**
- Applicable penalties will be applied to your account per Penalty Bylaw 8M2002.
 - The amount of the accumulated penalties in 2022 for the 2022 property tax will be credited to the tax account after Council approves the list of qualified properties for the 2022 Hotel/Motel Property Tax Deferral Program by the end of 2022.
 - If property owners participating in the 2021 Hotel/Motel Property Tax Deferral Program pay the 2021 property tax in full by December 31, 2022, the amount of the accumulated penalties for 2022 property tax accrued in 2023 will be credited to the tax account until December 31, 2023.
- Property owners who have filed for creditor status will not be eligible for this program.
- Properties operating as [short-term rentals](#) do not meet eligibility requirements of the program.