

2022 Hotel/Motel Property Tax Deferral Program

FREQUENTLY ASKED QUESTIONS

Questions about the program

Do I need to apply?

The City is taking a proactive approach and will be sending correspondence directly to the property owner(s) or assessed person(s) no later than Tuesday, May 24, 2022. Information on the program will be included with the 2022 property tax bill. For further information visit calgary.ca/taxrelief or email taxrelief@calgary.ca.

If I do not qualify for this program, when do I need to pay my 2022 property tax?

For property owner(s) or assessed person(s) that do not meet the minimum eligibility requirements, the 2022 property tax will be due by the due date on your 2022 property tax bill. Late payments will accrue penalties in accordance with the Penalty Bylaw 8M2002.

Alternatively, you could enroll in the City's popular Tax Instalment Payment Plan (TIPP) by June 30, 2022, to avoid late payment penalty. Council has now waived the 2 per cent filing fee and initial payment to join. Visit calgary.ca/TIPP for more information.

If I qualify for this program and have not paid my 2022 property tax and received a penalty, will my penalty be refunded?

For property owner(s) or assessed person(s) that meet all the eligibility requirements for the 2022 Hotel/Motel Property Tax Deferral program, the amount of the accumulated penalties specific to the 2022 property tax deferral, up to and including December 2023, will be credited to your account after Council approves the list of qualified properties. Property owner(s) or assessed person(s) may only defer 2022 municipal and provincial property tax without penalties as follows:

- One-half of the 2022 property tax amount is deferred to September 30, 2022
- The remaining 2022 property tax amount is deferred to December 31, 2023.

Late payments will accrue penalties in accordance with the Penalty Bylaw 8M2002.

The 2023 property tax will not be part of the deferral program. Payment of the 2023 property tax is due by the due date on your 2023 property tax bill or penalties will be applied in accordance with Penalty Bylaw 8M2002.

If I qualify for this program but already paid all or part of my 2022 property tax bill, am I eligible for a refund so I can take advantage of the deferral?

No. Any property tax already paid is not eligible for a refund.

I am on TIPP, will I qualify?

The TIPP program, like the 2022 Hotel/Motel Property Tax Deferral program, defers penalties. If you pay through TIPP, you don't need to worry about the payment deadline or late payment penalties. If you are thinking about cancelling your enrolment in TIPP to take part in this program, the deadline to cancel TIPP is August 22, 2022. Visit calgary.ca/TIPP.

My mortgage company/bank pays my property tax, will I qualify?

If you pay principal, interest and taxes (PIT) to a mortgage company/bank, the company is collecting property tax for you with each mortgage payment taken. Your mortgage company will pay your property tax by the due date. If you are unsure if you are paying PIT, contact your mortgage holder.

I qualified for the 2021 Hotel/Motel Property Tax Deferral and I anticipate that I may have difficulty paying the 2022 property tax. Will I qualify?

The City is taking a proactive approach and will be sending correspondence directly to the property owner(s) or assessed person(s) no later than Tuesday, May 24, 2022. Information on the program will be included with the 2022 property tax bill.

Property owner(s) or assessed person(s) that received a notice of approval for the 2021 Hotel/Motel Property Tax Deferral program can deferred the 2021 property tax until 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.

Do residential properties qualify?

No. This program provides support to non-residential properties with a valid business licence permitting operation as a hotel/motel that meet the eligibility criteria only.

I operate a short-term rental, will I qualify?

Short-term rental properties, like AirBnB, do not meet the eligibility requirements.

Questions on Qualification Status

How will I know if my 2022 tax has been deferred?

The City is taking a proactive approach and will be sending details of eligibility directly to the property owner(s) or assessed person(s) no later than May 24, 2022. Information on the program will be included with the 2022 property tax bill. For further information visit calgary.ca/taxrelief or contact taxrelief@calgary.ca.

The roll numbers of all qualifying properties will be presented to Council before the end of 2022 for approval. All property owner(s) or assessed person(s) will be advised of the status of their application by December 2022.

I have sold my property, will I receive the deferral?

No. If the property is sold, the tax deferral application will automatically be cancelled.

If I want to opt out of the program, what shall I do?

The City is taking a proactive approach and will be sending details of eligibility. Information on opting out will be included.

If you decided to opt out, the final day to pay your 2022 property tax is Thursday, June 30, 2022, to avoid a late payment penalty. You could join The City's popular Tax Instalment Payment Plan (TIPP). Deadline for application or for all your other payment options, including paying through your bank, visit calgary.ca/propertytax.