

Application for A Special Pre-Authorized Property Taxes COVID-19 Payment Plan for 2021 which would allow all tax payers whose taxes were paid in full by Feb. 28, 2020 --- and who have since experienced severe financial hardship due to the pandemic --- to pay their outstanding 2020 and 2021 property taxes penalty and interest free over a 10- month period.

**Applications must be received by February 19, 2021.**

The application-based program allows for all property tax payers to pay their outstanding 2020 tax balance (including any penalty and interest charged), in addition to their 2021 taxes, through pre-authorized payments over 10 equal instalments on the 15<sup>th</sup> of each month from Mar 15, 2021 to Dec. 15, 2021. No penalty and interest would be charged for accounts on this pre-authorized plan.

If a payment is returned NSF, the property tax account holder must replace the payment within the first month of default. There will be a \$30 NSF fee. If the payment is not replaced within one month the account will be removed from the program and normal penalty and interest charges will begin as of the date of default.

**Program restrictions:**

- All applications must be made on the Town's form and must include documentation that reasonably and sufficiently establishes eligibility under the pre-authorized payment program.
- Applications will automatically be denied if false, inaccurate or insufficient information is provided. Eligibility for inclusion in the program will be determined at the time the application is first approved and changes in financial circumstances before December 1, 2021 will not affect eligibility.
- The Treasurer's determinations with respect to eligibility shall be final.

Please read the eligibility requirements for the given property class below before completing the form.

## **Eligibility criteria for residential and farm taxpayers:**

1. The property owner must have experienced financial hardship directly related to the COVID-19 pandemic in the form of a temporary or permanent loss of employment or a decrease in income of greater than 70 percent.
2. The property must be in the taxable residential property class with a residential structure, or farm, with no portions of the property classified in any non-residential tax class (e.g. commercial, multi-residential, industrial, large industrial or pipeline) and be the official primary residence of the applicant.
3. The property must be the primary residence of all owners who are directly responsible for paying the property taxes.
4. The account must not have been approved for any other form of tax relief from the Town for 2020 taxes.

5. Applications must be accompanied by documentation or proof to demonstrate severe financial hardship or as otherwise deemed acceptable proof in the sole discretion of the Treasurer.
6. All property taxes have been **paid in full** (i.e. no amounts outstanding) up to and including the February 2020 Interim Installment, (i.e. date prior to the COVID-19 related closures).
7. Property owners must apply for the relief by February 19, 2021 for the 10-month plan.
8. All applications must be made on the Municipality's form and must include documentation that reasonably and sufficiently establishes eligibility under the relief program.
9. Applications will automatically be denied if false, inaccurate or insufficient information is provided. Eligibility for inclusion in the program will be determined at the time the application is first approved and changes in financial circumstances before March 15, 2021 will not affect eligibility.

## Eligibility criteria for commercial and industrial properties:

1. The property owner must have experienced financial hardship directly related to the COVID-19 pandemic.
2. All property taxes have been **paid in full** (i.e. no amounts outstanding) up to Feb. 28, 2020.
3. The property must be a taxable property in the following tax classes; occupied commercial, shopping centre, parking lot, industrial, large industrial or office property.
4. Applications must be accompanied by documentation to demonstrate financial hardship in one or more of the following categories; excessive business revenue loss or temporary business closure, or another category of financial hardship related directly to the COVID - 19 pandemic as determined at the sole discretion of the Treasurer.
5. Property owners must apply for the program by February 19, 2021 for the 10-month plan.
6. Property owners who received compensation from Business Interruption Insurance towards the payment of property taxes do not qualify.
7. All applications must be made on the Municipality's form and must include documentation that reasonably and sufficiently establishes eligibility under the relief program.
8. Applications will automatically be denied if false, inaccurate or insufficient information is provided.  
Eligibility for inclusion in the program will be determined at the time the application is first approved.
9. The Treasurer's determinations with respect to eligibility shall be final.

# Property Validation

Please provide the following information.

<b>Your 19-digit Tax Roll Number*</b>	
<b>Property Address*</b>	
<b>Your Name as it appears on the bill*</b>	
<b>Phone Number*</b>	
<b>Email Address</b>	

**Your eligibility will be confirmed via email. If you do not have access to email, we will phone you.**

☐ I do not have access to email

By submitting this application, I acknowledge the Town of Pelham will take steps it deems are reasonable and necessary to verify that the information I am submitting satisfies program eligibility requirements. I acknowledge that my application will automatically be denied if false, inaccurate or insufficient information is provided. I acknowledge that the Town Treasurer's determinations with respect to eligibility shall be final.

**I have read and agree with the eligibility of this program \***

☐ Yes

**Are you applying for a residential / farm property or a commercial / industrial property \***

☐ Residential / Farm

☐ Commercial / Industrial Property