**POLICIES** 



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# **Corporate and Operational Policy Manual**

Passed By Council on:2000/10/16 Last Revision Date:2002/02/25

Policy: 04-03-07

**Water Tax - Vacant Apartments** 

### **Purpose**

To state Council policy on the Water Tax for vacant apartments.

## **Policy Statement**

- 1. The policy will apply only to owner occupied homes with subsidiary apartments.
- 2. A homeowner who wishes to be exempt from the payment of water tax for an apartment which is no longer available for rental shall apply to the Assessment Division.
- 3. Prior to the homeowner being exempted, the homeowner shall sign an agreement with the City which attests to the changed status of the apartment and agrees to advise the City of the reversion of the unit to apartment use.
- 4. The policy will only apply where the apartment is no longer used as a separate residential unit by anybody, including relatives of the property owner(s).
- 5. Effective January 1, 2002, the changed status will take effect the date the agreement is signed.

#### **Application**

#### Responsibilities

Assessment Division.

**Definitions** 

References/Appendix

**Monitoring and Contravention** 

**Approvals** 

| Regular Meeting of Council - September 11, 2000; Finance and Administration Standing Committee report | - October 5, 2000; |
|---|--------------------|
| Regular Meeting of Council - October 16, 2000; Regular Meeting of Council February 25, 2002 and March | 4, 2002.           |
|   |                    |

## **Review Period**

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