

RM OF DUFFERIN NO. 190
BASE TAX ABATEMENT POLICY

<i>Section</i>	General Government	<i>Classification</i>	Taxation
<i>Subject</i>	Tax Abatement	<i>Pages</i>	1
<i>Authority</i>	Council	<i>Effective Date</i>	September 11, 2025
<i>Approved (date)</i>	September 11, 2025	<i>Index</i>	

Definitions:

“Abutting” means the properties are directly next next to each other, with their lot lines or boundaries touching.

“Base Tax” means the specified amount of money that has been applied to property.

“Owner” means the registered owner as shown in the records of the Land Titles Registry.

“Property” means land assessed as residential.

Purpose:

To provide the RM of Dufferin No. 190 (RM) Council with a framework for assessing a one-time base tax abatements for owners who own more than one property.

Eligibility:

- 1) The owner(s) must own more than one property that are abutting in the RM.
- 2) The abutting properties must be the same owner(s).
- 3) There is no more than one residential dwelling on all the abutting properties.
- 4) Council has not previously provided an abatement under this policy, regardless if it is the same owner applying for it.
- 5) The abatement is requested by the owner, in writing or email, to the RM prior to October 31 of the same year in which the taxes are levied.