



**Provincial Education Requisition Credit (PERC)
for Uncollectable Education Property Taxes on Oil and Gas Properties**

Application Form

Municipality

Complete the Fields Below for Each Individual Property

Tax Year	Roll #	LPAU #	Non-Residential Property Type	Assessment Value	Local ASFF Tax Rate	Total Education Property Tax Notice Amount	Amount Collected	Uncollectable Amount	Reason for Writeoff of Uncollectable Property Taxes
2017	60000070	21373 BA Code: OPH70	Linear - well	\$ 3,140.00	3.979	\$12		\$12	Company cannot be located
2017	60000420	05830 BA Code: A6L20	Linear - well	\$ 10,260.00	3.979	\$41		\$41	Company cannot be located
2017	60000420	05830 BA Code: A6L20	Linear - pipeline	\$ 7,650.00	3.979	\$30		\$30	Company cannot be located
2017	60000900	04090 BA Code: A1LY0	Linear - well	\$ 8,810.00	3.979	\$35		\$35	Company does not have have financial means to pay outstanding property taxes owing
2017	60000900	04090 BA Code: A1LY0	Linear - pipeline	\$ 59,120.00	3.979	\$235		\$235	Company does not have have financial means to pay outstanding property taxes owing

2017	60000480	05423 BA Code: A5TC0	Linear - well	\$ 6,570.00	3.979	\$26	\$26	Company does not have have financial means to pay outstanding property taxes owing
2017	60000480	05423 BA Code: A5TC0	Linear - pipeline	\$ 3,490.00	3.979	\$14	\$14	Company does not have have financial means to pay outstanding property taxes owing
Totals						\$394	\$0	\$394

*Insert rows if needed

Total Education Property Tax Credit**\$0****Prepared By**

Linda Meger

Print Name

780-645-3301 Ext. 212

Telephone Number (include area code)

GIS/Taxation and Assessment Technician

Title

lmeger@county.stpaul.ab.ca

Email Address

Certification

I certify that the information contained in this application form is correct in accordance with the PERC guidelines; that my municipality has determined the collection of education property taxes on these roll numbers to be doubtful, and therefore recognized as an expense; and, that if uncollectable education property taxes are eventually recovered in whole or in part, this must be reported to the Government of Alberta and the recovered amounts must be remitted to the ASFF.

Sheila Kitz

Print Name

780-645-3301 Ext. 208

Telephone Number (include area code)

January-09-18

Date of Signature

Signature of Chief Administrative Officer

Return Completed Form by January 15, 2018

Submit the signed application, including supporting council motions expensing the doubtful accounts to: TaxProgramDelivery@gov.ab.ca
 If you have any questions regarding this form or PERC, please contact an advisor by calling 780-422-7125 (toll free dial 310-0000 first).

Glossary

Tax Year: The calendar year that taxes are levied on properties in your municipality. This follows the assessment year.

Roll #: A unique number that corresponds to a physical property location or business, as set by your municipality and reported into ASSET.

LPAU #: A unique number that corresponds to a physical property, as set by the Linear Property Assessment Unit in Municipal Affairs.

Assessment Value: The total assessed value for each property included in your application.

Local ASFF Tax Rate: The tax rate applied to properties in your municipality for the purpose of collecting the education property tax requisition.

Reason for Write-off: Reason why bad debt is considered uncollectable (use drop-down menu).

Land Ownership Status: Is the property located on Crown or non-Crown land (use drop-down menu).

Program Parameters

The provision of the hardship refund will be subject to funds available in the Alberta School Foundation Fund's Net Asset Fund. Additionally, in any fiscal year, the total hardship refund provided to municipalities for the purpose of uncollectable education property taxes on delinquent oil and gas properties will be no more than \$10 million.

Legal Statement

The personal information that is being collected on this form or any attachments is required to administer the Provincial Education Requisition Credit for Uncollectible Requisitions on Oil and Gas Properties program. The collection is authorized under section 33(c) of the *Freedom of Information and Protection of Privacy* (FOIP) Act and will be managed in accordance with the privacy provisions of the Act. The name of your municipality and any credit provided under this program may be published on the ministry's website. Should you have any questions about the collection, use or disclosure of this information, please contact the Tax Program Delivery Unit at 780-422-7125, toll free by first dialling 310-0000, or by email at TaxProgramDelivery@gov.ab.ca.