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Summary

Across Canada municipalities have three primary sources of revenue: property taxes, license fees, and user fees. The largest portion of municipal revenue is derived from property taxes. Typically, all levels of government are exempt from paying municipal property taxes, but in almost every province and territory, the government pays municipalities a grant in lieu of property taxes.

Most jurisdictions define the grant-in-lieu payment structure in legislation, aside from Saskatchewan, New Brunswick, Newfoundland, the Northwest Territories and Nunavut. However, the Northwest Territories and Nunavut have both created special policies for a grant-in-lieu program.

Whether through legislation or defined in policy, each jurisdiction defines the properties that are eligible or ineligible to receive the grant-in-lieu. Grant-in-lieu programs are always applied to crown-owned property. Ontario, Québec, Newfoundland, the Northwest Territories and Nunavut also extend their programs to include healthcare and educational facilities. While the list of qualifying properties is similar, the list of exempt properties varies considerably among jurisdictions.

Across the country, nearly every grant-in-lieu program pays a grant equal to the taxes that would have otherwise been paid if the property was not exempt from taxation. However, Ontario, Québec, the Northwest Territories and Nunavut all have programs that either pay a grant equivalent to the full value of the taxes that would have been paid, or a varied portion of a payment for defined properties.

Newfoundland and Prince Edward Island do not have a grant-in-lieu program modelled after the other jurisdictions. Instead of paying the full amount of property taxes that would otherwise be levied, Prince Edward Island only covers the non-commercial portion of the property tax, and this is more of a tax credit measure than a grant-in-lieu. Similarly, Newfoundland’s program only pays the full level of the water tax on crown lands at the rate applied to commercial properties.

Each province and territory has their own timing and conditions of payment for the grants in lieu of taxes. Some of the grant-in-lieu programs are application-based, meaning municipalities must apply to the provincial/territorial government in order to receive the grant-in-lieu payment; this is the case for Alberta, Saskatchewan, Québec, Nova Scotia, Prince Edward Island, the Northwest Territories and Nunavut. In other cases, it is the provincial government—normally through the central assessment authority or through the budgets submitted by municipalities—that will determine the amount that municipalities are eligible to receive; this is the case for British Columbia, Manitoba, Ontario, New Brunswick and the Yukon.

The only jurisdictions that offer an appeal mechanism are Saskatchewan, New Brunswick, Nova Scotia and the Yukon. In each of these jurisdictions, the appeal mechanism allows
municipalities to contest the assessed value of the property in question. This appeal mechanism is found within the respective assessment act.

The following table outlines the latest information available on the amounts distributed under the grant-in-lieu programs.

<table>
<thead>
<tr>
<th></th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td><strong>British Columbia</strong></td>
<td>In 2009, the province provided $15.9 million to 63 B.C. municipalities.</td>
</tr>
<tr>
<td><strong>Alberta</strong></td>
<td>The budget allocation for the 2010/11 fiscal year is estimated at $43.4 million for 170 municipalities.</td>
</tr>
<tr>
<td><strong>Saskatchewan</strong></td>
<td>The budget allocation for the 2010/11 fiscal year is estimated at $12.8 million.</td>
</tr>
<tr>
<td><strong>Manitoba</strong></td>
<td>The budget allocation for the 2010/11 fiscal year is estimated at $15,693,000.</td>
</tr>
<tr>
<td><strong>Ontario</strong></td>
<td>There was $567 million paid out under the program in 2007.</td>
</tr>
<tr>
<td><strong>Québec</strong></td>
<td>The budget for the 2010 fiscal year is estimated at $166.5 million.</td>
</tr>
</tbody>
</table>
| **New Brunswick** | In 2010/11, the budget estimates that payments in lieu of real property taxes will be distributed under three different categories in the following amounts:  
  • $62,221,000 will be applied against the Municipal Property Tax Warrant, under Community Finances.  
  • $11,785,000 will be provided for universities/colleges and educational institutions; and  
  • $50,436,000 will be provided to government facilities. |
| **Nova Scotia** | A total of $48 million was paid under the grants-in-lieu program to towns, municipalities and regional municipalities in 2008. |
| **Prince Edward Island** | The budget allocation for the 2010/11 fiscal year is estimated at $1,645,000. |
| **Newfoundland** | In 2008, the amount paid out was $1.1 million. |
| **Yukon**       | The budget allocation for the 2010/11 fiscal year is estimated at $5,254,000. |
| **Northwest Territory** | The budget allocation for the 2010/11 fiscal year is estimated at $5,036,000. |
| **Nunavut**     | The budget allocation for the 2010/11 fiscal year is estimated at $2,549,000. |

Note: Ontario, Québec and New Brunswick figures include the grants in lieu of taxes paid by crown corporations.
British Columbia

Legislation
The grants in lieu of taxes program is implemented under The Municipal Aid Act, 1996, and the Grants in Lieu of Taxes Regulation.

Qualified Properties
This program applies to all British Columbia-owned properties.

Exempt Properties
Exempt properties include forest land; parks; historic sites and monuments; land that is under the control of the BC Hydro and Power Authority, the British Columbia Railway Company, or the Worker’s Compensation Board; highways; public roads; gravel pits and quarries; vacant property; tree farms and forest nurseries.

Grant Calculation
The amount of the grant is obtained by multiplying the assessed value of provincial land and improvements on it in the municipality by the rate, including debt, fixed by the municipality in that year.

Each municipality sends a portion of its grant-in-lieu to its regional district, and those local governments use the money to help pay for local services.

Amount of Grant
The province, through the Ministry of Citizens’ Services, is providing $15.9 million to 63 B.C. municipalities as grants-in-lieu of property taxes for 2009.

Timing and Conditions of Payment
Grants-in-lieu are paid out of the province’s consolidated revenue fund to each municipality. The assessed values of provincial land must be determined by the British Columbia Assessment Authority by December 31 of the preceding year, and the British Columbia Assessment Authority must certify the assessed values on or before April 15 in each year.

Appeal Mechanism
There is no appeal mechanism.
Alberta

Legislation
The Grants in Place of Taxes program (GIPOT) is enacted under the Municipal Government Act, 2000.

Qualified Properties
The GIPOT applies to all crown land.

Exempt Properties
Exempt properties under the program include museums and historical sites; public works reserves; academic, trade, forestry or agricultural schools; colleges, universities and student dormitories; hospitals and institutions; and property owned by an agent of the Crown.

Grant Calculation
The Province of Alberta pays a grant equivalent to the property taxes that would otherwise be levied on many of these properties. By law, the amount of this grant cannot exceed the amount that would be recoverable by the municipality if the property was not exempt from taxation.

Amount of Grant
In 2008, the province paid out $50.5 million under the GIPOT program. The budget allocation for the 2010/11 fiscal year is estimated at $43.4 million. Approximately 170 municipalities received grants in place of taxes for 6,600 Crown properties.

The total amount of the GIPOT changes year-to-year; it is an application-based program, therefore the amount that is distributed is dependent on the number of applications received.

Timing and Conditions of Payment
The Minister of Municipal Affairs approves the funds, and the applications must be received during the tax year (by December 31st) for which the municipality is applying.

Appeal Mechanism
There is no appeal mechanism for the GIPOT program.
Saskatchewan

Legislation
The Grants in Lieu of Taxes on Saskatchewan Government Services Properties program is jointly managed by Saskatchewan Government Services and the Ministry of Municipal Affairs. However, it is not enacted under any legislation.

Qualified Properties
The program applies to provincial property owned and/or managed by Government Services.

Exempt Properties
Exempt properties include the Saskatchewan Institute of Applied Science and Technology; regional colleges; Crown-owned hospitals; Health District occupied facilities; and regional care facilities. In 2002, provincial museums were added to the list of excluded properties.

Grant Calculation
Grants are equal to ordinary property and business taxes.

Amount of Grant
Under the 2010/11 fiscal budget, $12.8 million has been allocated towards the Grants in Lieu of Taxes program.

Timing and Conditions of Payment
Municipalities must send a property tax notice to Saskatchewan Government Services in order to receive the grant-in-lieu. Grants-in-lieu are based on the previous year's tax notice (i.e. 2010 GIL is based on the 2009 tax notice).

The municipality submits an assessment notice to Government Services. Government Services receives and processes municipal tax bills for payment of grants-in-lieu through the municipal taxation year, with payments made by the municipality’s deadline for other taxpayers or 60 days from receipt of the tax notice, whichever is later. Payments are made through the Ministry of Municipal Affairs, Grants Administration & Financial Management electronically to municipalities’ accounts.

Appeal Mechanism
If there are any questions as to the assessed value, Government Services will contact the assessor and/or SAMA and may, if the value cannot be agreed to otherwise, appeal to the local board of revision.
Manitoba

Legislation
Grants in lieu of taxes are legislated under the Municipal Act, 2009.

Other acts that refer to grants in lieu of taxes are the Manitoba Hydro Act, 2004, the Manitoba Public Insurance Corporation Act, 2009, the Liquor Control Act, 2008, and the Manitoba Water Services Board Act, 2008.

Qualified Properties
All Crown and institutional lands are exempt from municipal taxation.

Exempt Properties
No grant is payable in respect of unimproved lands; provincial forests and parks; public parks and recreational areas; highways or road allowances; waterways, natural water channels, and provincial waterways; lands owned by or used by a Crown agency; mines, minerals, sand, gravel, petroleum, natural gas or other hydrocarbons in, on, or under Crown lands; community pastures; public shooting grounds and wildlife refuges.

Grant Calculation
The amount payable as a grant is the amount that would be payable if the properties were not exempt from municipal taxation.

Amount of Grant
Manitoba estimates that $15,693,000 will be paid out to municipalities under the grants-in-lieu program in the 2010/11 fiscal year.

Timing and Conditions of Payment
Grants are paid each year to each municipality. Payments are made on the tax due date set by the municipality.

Appeal Mechanism
There is no appeal mechanism for the grants-in-lieu program. Existing appeal mechanisms apply to property assessments only (value, tax liability, classification of property).
Ontario

Legislation

The Minister of Finance has the power to make regulations governing the distribution of payment in lieu of taxes received by local municipalities. Currently in force is the Payment in Lieu of Taxes, Distribution Regulation 382/98, which establishes a sharing formula between the upper tier and lower tier municipalities for the payments in lieu of taxes.

Qualified Properties
Crown properties and educational institutes within the municipality are exempt from taxation.

The Ontario Power Generation Inc., Hydro One Inc., municipal electricity utilities, or one of its subsidiaries are also covered under the payments-in-lieu program for the lands they own containing transformer station structures and/or generating station structures.

Exempt Properties
Legislation does not identify any exempt properties under the payment-in-lieu of property taxes program; however, the Minister of Finance is allowed to establish a regulation defining exempt properties, at the present time, no such regulations exist.

Grant Calculation
The grant-in-lieu payable to municipalities is equal to the amount that would have been payable if the property had been subject to municipal taxation.

Amount of Grant
$567 million was paid out under the program in 2007.

Timing and Conditions of Payment
Grants in lieu of taxes are paid to a municipality by one of the following corporations:
1. Ontario Power Generation Inc. or one of its subsidiaries.
2. Hydro One Inc. or one of its subsidiaries.
3. Every municipal electricity utilities.

The payments made in lieu of property taxes to the Ontario Power Generation Inc., Hydro One Inc., municipal electricity utilities, or one of its subsidiaries are for the lands they own containing transformer station structures and/or generating station structures. Lower tier municipalities receive the grant-in-lieu, and are required to share the grant with the upper-tier municipality and applicable school boards. Grant-in-lieu payments are
released in 4 installments, on March 31, June 30, September 30 and December 15 respectively. Lower tier municipalities then distribute a percentage to the upper tier municipality and school boards. The first installment is to the upper-tier municipality and the school board, and must be equal to 25% of the amount that would have been paid under regular taxation of the property for the previous year. The second installment is to the upper-tier municipality and school board, and must be equal to 50% of the amount the local municipality is required to pay for the year, less the amount of the first installment. The third instalment is to the upper-tier municipality and school board and is equal to 25% of the amount the local municipality is required to pay for the year. The final and fourth instalment to the upper-tier municipality and school board must be equal to the balance of the amount the local municipality is required to pay for the year.

**Appeal Mechanism**
There is no appeal mechanism. However, in the event of a conflict between a regulation and a provision under the Municipal Act, the regulation prevails.
Québec

Legislation
The legislation that governs the compensation in lieu of taxes is *An Act Respecting Municipal Taxation*, 2010, the Regulation Respecting Compensation in Lieu of Taxes, as well as *the Municipal Taxation Act*, 1991.

Qualified Properties
Qualified properties under the program are crown-owned properties, as well as education and health/social institutes.

Exempt Properties
Exempt types of property include public roads; forests; wildlife sanctuaries; nature reserves; religious institutions, places of worship, and churches; cemeteries; agricultural and horticultural exhibits; school board, college or university property; private education institutes; community centres; childcare and daycare centres; residential and long-term care facilities; and rehabilitation centres.

The following are also exempt under the program: the Société immobilière du Québec (SIQ); the Société de la Place des Arts de Montréal and l'Institut de police du Québec; the Corporation d'hébergement du Québec; the Régie des installations olympiques; and the Agence métropolitaine de transport.

Grant Calculation
The rate of compensation for educational and health/social institutions is equal to the roll value of the property, up to a certain portion of the overall rate of local tax. This portion is in lieu of all municipal taxes and varies by type of property:
- 80% of the overall rate of taxation for buildings under the network of Health and Social Services, and for colleges and universities.
- 25% of the aggregate tax rate for primary and secondary schools.

For other types of buildings, the government pays all the taxes that otherwise would be payable by the owner of such property if it were in fact taxable, this includes property and business taxes.

Amount of Grant
For 2010, it is estimated that $166.5 million will be distributed through this grant program.

Timing and Conditions of Payment
For educational and health/social institutions, a deposit of 90% of the grant (based on the aggregate tax rate) is payable either:
- After May 31st of the relevant taxation year for claims that are less than $3,000.
- After June 10th of the relevant taxation years for claims that are greater than $3,000.
For other types of buildings, the amount of the claim is payable:

- After May 31st of the relevant taxation year for claims that are less than $3,000.
- After June 10th of the relevant taxation years for claims that are greater than $3,000.

This is an application-based program; municipalities must submit applications to the ministère des Affaires municipales et des Régions.

**Appeal Mechanism**

There is no appeal mechanism for this grant.
New Brunswick

Legislation
New Brunswick’s grant-in-lieu program is not set in legislation.

Qualified Properties
The program applies to crown-owned property within the province.

Exempt Properties
There are no exempt properties defined under the program.

Grant Calculation
The grant is equal to the taxes that would have been paid if the property was not exempt from taxation.

Amount of Grant
In 2010/11, the provincial budget estimates that payments in lieu of real property taxes will be distributed under three different categories in the following amounts:
- $62,221,000 will be applied against the Municipal Property Tax Warrant, under Community Finances.
- $11,785,000 will be provided for universities/colleges and educational institutions; and
- $50,436,000 will be provided to government facilities.

Timing and Conditions of Payment
Municipalities submit their budgets to the province by March 1st of each fiscal year. The budgets include the municipality’s operating revenues, which includes revenues from the tax base. The budget is approved by the province and the taxes are collected by the province and remitted to the municipalities. Along with the municipal property taxes, municipalities receive 12 monthly payments which include the grants in lieu of taxes on provincial property.

Appeal Mechanism
Appeals may be made under the Assessment Act, 1973, if there is a dispute on the assessment of the property.
**Nova Scotia**

**Legislation**
The grants in lieu of taxes program is legislated under the *Municipal Grants Act*, 1989.

**Qualified Properties**
All crown-owned properties are eligible to receive the grants-in-lieu under this program.

**Exempt Properties**
Provincial properties in respect of which no grant is paid are hospitals and health care facilities; educational institutions; facilities for the permanent display of art and cultural and historical information including historical sites; water and sewage systems other than on-site systems; and property of an agency, authority, board, commission, or Crown corporation; or those of the Minister of Community Services pursuant to the *Housing Act*, 1989.

**Grant Calculation**
The grants are equal to full property and business occupancy taxes that would otherwise be paid if the property were taxable.

**Amount of Grant**
A total of $48 million was paid under the grants-in-lieu program to towns, municipalities, and regional municipalities in 2008.

**Timing and Conditions of Payment**
This is an application-based program, and claims for the grant need to be submitted in the same fiscal year that the taxes are being levied.

The grant is paid to municipalities out of the Consolidated Fund of the province. The grant is paid after receipt by the Minister of the information required from a municipality, village or service commission.

**Appeal Mechanism**
The assessment of provincial property, provincially-occupied federal property and property of supported institutions may be appealed in accordance with the provisions of the *Assessment Act*, 1989, and the assessment of the property, if not appealed or as altered or confirmed as the result of an appeal, shall bind the Minister.
Prince Edward Island

Legislation

Prince Edward Island’s program is somewhat different compared to the grants-in-lieu programs of other jurisdictions; this grants-in-lieu program only covers the non-commercial provincial portion of the property tax, and is more of a tax credit measure than a grant-in-lieu. This program is designed to provide financial support to non-profit organizations, community groups, or municipalities who are providing specific services in the community by forgiving the non-commercial portion of the provincial property tax.

Qualified Properties
This program is applicable to properties owned by approved non-profit organizations, and in some cases, special properties approved by Treasury Board.

Exempt Properties
There are no exempt properties as each applicant must be approved by the Treasury Board in order to be eligible under the program.

Grant Calculation
This grant covers the non-commercial provincial portion of the property tax.

Amount of Grant
The province is estimating that $1,645,000 will be distributed under the Grants-in-Lieu of Property Tax Program during the 2010/11 fiscal year.

Timing and Conditions of Payment
This is an application-based program. Effective April 1, 2004, grants are approved for a three year period at which time the applicant must reapply to determine eligibility, and the grants are subject to review at any time.

Grants in lieu of property taxes require Treasury Board approval. Grants must be based on need as established by financial statements and should not exceed the amount of provincial taxes payable. A refund of all or part of the grant is made where current taxes had previously been paid in full.

Appeal Mechanism
There is no appeal mechanism.
Newfoundland and Labrador

Legislation
There is no grant-in-lieu legislation.

The province does not pay a grant-in-lieu to municipalities. Instead of grants in lieu of taxes, the province pays the full level of water tax on public buildings, educational facilities, and healthcare facilities at the rates currently applied to commercial enterprises.

Qualified Properties
Crown-owned properties, including education and healthcare facilities.

Exempt Properties
There are several types of properties in a municipality that are exempt from property taxation. Section 118 of the Municipalities Act (1999) outlines the various exemptions, including:

- property that belongs to the Governments of Canada and Newfoundland;
- property that belongs to a municipality or its agents;
- churches and other places of worship, buildings and land in active use;
- cemeteries operated by the church or not-for-profit organizations;
- hospitals, buildings and land, including student residences;
- public schools, colleges and universities, buildings and land, including student residences and recreational facilities; and
- any property exempted by an Act of the Legislature

The municipal council has the power to exempt property owners or tenants from paying municipal taxes. This power is defined in Section 135 of the Municipalities Act.

Grant Calculation
Under this payment structure, the province pays the full level of water tax on public buildings, educational facilities, and healthcare facilities at the rates currently applied to commercial enterprises.

Amount of Grant
In 2008, the amount paid out under was $1.1 million.

Timing and Conditions of Payment
N/A.

Appeal Mechanism
N/A.
Yukon

Legislation
The Yukon’s grants-in-lieu program is legislated under the Municipal Finance and Community Grants Act, 2002.

Qualified Properties
Qualified properties include all real property owned by the Government of the Yukon in the municipality.

Exempt Properties
Exempt properties include historic sites, vacant land, highways, parks and game sanctuaries.

Grant Calculation
The amount payable as a grant is the amount that would be payable if the properties were not exempt from municipal taxation.

Amount of Grant
In their 2010/11 estimates, the Yukon expects that $5,254,000 will be paid out to municipalities under the grants-in-lieu program.

Timing and Conditions of Payment
Every year before May 15th, the territory sends out to each municipality a schedule describing the real property in respect of which a grant instead of taxes may be paid for that year. The grant is paid out to municipalities after the Minister receives a request from the municipalities for the total amount of taxes that would be payable for the current year under the Assessment and Taxation Act, 2002, for the properties on the schedule.

Appeal Mechanism
If a municipality disagrees with the assessment of the property in question, the municipality may file a complaint or appeal under the Assessment and Taxation Act. The assessment of the property in question as determined under the Act binds the Government of the Yukon.
Northwest Territories

Legislation
Grants in lieu of property taxes are implemented under the Grants-in-Lieu of Property Taxes Policy and not under territorial legislation.

Qualified Properties
All crown-owned properties are eligible to receive the grants under this policy.

Full compensation of property taxes may be paid for regional hospitals; regional schools; correctional centres; children's receiving homes and group homes; liquor stores; offices; warehouses and garages; staff housing; and vacant land reserved for the use of the Government of the Northwest Territories.

Exempt Properties
The following are not eligible to receive a grant-in-lieu under the policy: vacant or untitled lands; structures that do not use municipal services and which do not provide shelter to individuals, such as docks, fences, breakwaters and walls; property leased to third parties which are not otherwise exempt from municipal property taxation; property which provides a service which is normally provided by the municipal corporation, such as utilidors, pump houses and water treatment plants; territorial museums; territorial parks; and Legislative Assembly buildings.

Grant Calculation
The amount of the grant payable to cities, towns and villages is determined by multiplying the assessed value of all properties owned by the Government of the Northwest Territories by the applicable mill rates in each city, town or village.

A partial grant in lieu of property taxes, based on 60% of the assessed value of the property and the prevailing tax rate, may be paid on the following properties:
- student residences;
- nurses residences;
- colleges; and
- regional libraries.

Amount of Grant
In 2010/11, the NWT estimates that $5,036,000 will be provided to cities, towns and villages under the grants-in-lieu policy.

Financial resources allocated under this policy are conditional on approval by the Legislative Assembly, and are based on the availability of funds in the appropriate budget.

Timing and Conditions of Payment
The Minister determines whether or not a property is eligible for the payment of a grant in lieu of property taxes. After funds have been appropriated by the Legislative Assembly, the
Department of Municipal and Community Affairs, or public agencies and territorial corporations will pay an advance of 75% of the previous year's grant to cities, towns and villages. The remainder of the grants in lieu of property taxes will be paid after the Department of Municipal and Community Affairs, or any other public agency and territorial corporation, has received an application from the city, town or village and they are satisfied that the applicable properties are eligible for a grant under the provisions of this policy.

**Appeal Mechanism**

There is no appeal mechanism.
**Nunavut**

**Legislation**
The Government of Nunavut has implemented the *Grants-in-Lieu of Property Taxes Policy* under the authority of the *Financial Administration Act, 1998*.

**Qualified Properties**
All Government of Nunavut-owned properties are eligible to receive the grants under this policy.

Full compensation of property taxes may be paid for regional hospitals; regional schools; correctional centres; children's receiving homes and group homes; liquor stores; offices; warehouses and garages; staff housing not owned by the Nunavut Housing Corporation; and vacant land reserved for the use of the Government of Nunavut.

**Exempt Properties**
The following are not eligible to receive a grant-in-lieu under the policy: vacant or untitled lands; structures that do not use municipal services and which do not provide shelter to individuals, such as docks, fences, breakwaters and walls; property leased to third parties which are not otherwise exempt from municipal property taxation; property which provides a service which is normally provided by the municipal corporation, such as utilidors, pump houses and water treatment plants; territorial museums; territorial parks; and Legislative Assembly buildings.

**Grant Calculation**
The amount of the grant payable to cities, towns and villages is determined by multiplying the assessed value of all properties owned by the Government of Nunavut by the applicable mill rates in each city, town or village.

A partial grant in lieu of property taxes, based on 60% of the assessed value of the property and the prevailing tax rate, may be paid on the following properties:
- student residences;
- nurses residences;
- colleges; and
- regional libraries.

**Amount of Grant**
In 2010/11, the government has estimated $2,549,000 will be allocated to communities under the grants-in-lieu policy.

Financial resources allocated under this policy are conditional on approval by the Legislative Assembly, and are based on the availability of funds in the appropriate budget.
Timing and Conditions of Payment
After funds have been appropriated by the Legislative Assembly, Community and Government Services will pay an advance of 75% of the previous year's grant to cities, towns and villages. The remainder of the grants in lieu of property taxes will be paid after Community and Government Services, or any other public agency, has received an eligible application from the city, town or village.

Appeal Mechanism
There is no appeal mechanism.