

Property and Business Tax Exemption Form Tip Sheet

Background

Provincial legislation - *Municipal Government Act (MGA)* and *Community Organizations Property Tax Exemption Regulation (COPTER)* - and the Business Tax Bylaw set the criteria and classification for property and business tax exemptions. The intent of the legislation and the Bylaw is to reduce the tax burden on eligible non-profit organizations so they may continue to provide the necessary services, support or charitable programs to all Calgary citizens.

Non-profit organizations or businesses seeking property and/or business tax exemption need to submit an application form with supporting documentation to The City to be reviewed for eligibility. If an organization is approved, it will need to complete a renewal form each subsequent year. The renewal form must be completed and submitted to The City the year prior to the taxation year.

If the exempt organization moves to a new location in the current taxation year, a new application form must be completed and submitted to The City.

Property and Business Tax Application Form Explanation for New Applicants

Application and renewal forms are available online at www.calgary.ca by searching "tax exemption". For assistance, please contact Assessment.Exemptions@calgary.ca or 403-268-2888.

If you complete the form online, ensure you save any unfinished work as a separate document – the answers you provide will not be saved the next time you download the form from the website.

Part/Section of Form	Required Information	Comments
I. PROPERTY INFORMATION		
1) Name of Property Owner	<ul style="list-style-type: none"> The owner of the property in which the organization is currently leasing space from 	<ul style="list-style-type: none"> Provide the name of the property owner and if applicable, the property management company
2) Contact information of property owner	<ul style="list-style-type: none"> Mailing address, telephone number and fax number of the property owner 	
3) Address of property for which exemption is requested	<ul style="list-style-type: none"> Location of the subject property used or held by the non-profit organization 	<ul style="list-style-type: none"> This is the civic address of the property
4) Area of the exempt portion of the property	<ul style="list-style-type: none"> Indicate whether the entire or portion of the property is being exempted Provide the area in square feet 	<ul style="list-style-type: none"> This information should be available on the lease agreement between the landlord and the tenant

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5) Lease, licence, or permit	<ul style="list-style-type: none"> Indicate whether the facility is under a lease, licence or permit 	<ul style="list-style-type: none"> Provide a copy of the lease or contract. If the agreement is extensive, we require only the following parts of the lease: <ul style="list-style-type: none"> Names of the parties Terms of lease Square footage of the space Rent information Any part of lease that refers to property tax exemption Signatory of the parties involved
6) Purpose of organization	<ul style="list-style-type: none"> Description of the property use 	<ul style="list-style-type: none"> Please be specific with respect to the different uses of the property Examples: administration, fund raising, meeting rooms, different recreational uses Provide a map of the area and the different uses that takes place in each section – hand drawn is acceptable
7) Will the organization be in the location for the applicable taxation year	<ul style="list-style-type: none"> Please check either Yes or No. If yes please indicated whether or not the lease states the occupancy and termination date. 	<ul style="list-style-type: none"> Note down the occupancy and termination date if it is not stated in the lease provided. If the organization is moving during the applicable taxation year, a new application form will have to be completed for the new location.
8) Is any portion of the area described in #6 occupied or used by another organization or individual?	<ul style="list-style-type: none"> Please check either Yes or No. If “Yes” provide the contact information of the organization/business and describe their activities 	<ul style="list-style-type: none"> If the organization is subleasing a portion of their property to a taxable business, the portion of space subleased will be changed to taxable for both property and business. Please provide a copy of the sublease.
9) What type of building is the association located?	<ul style="list-style-type: none"> Please check the applicable building type 	<p>The type of building is in related to the main use of the building.</p> <ul style="list-style-type: none"> Retail building type: Similar to that of a strip mall, or a shopping center. Office building: Building of mainly office spaces Residential: multi-residential buildings, or single family residential properties Special Use: is a building built specifically for the use of the property, and cannot be easily converted into a different property use. (e.g. aviary) Warehouse Other: if none of the above applies please check this box and specify the building type.
II. Business Premises Information		
1) Name of Business Owner	<ul style="list-style-type: none"> Name of organization applying for tax exemption 	<ul style="list-style-type: none"> The organization occupying the space is considered to be the business owner.

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2) Mailing Address of Business Owner	<ul style="list-style-type: none"> The mailing address of the business owner 	
3) Address of requested exemption premises	<ul style="list-style-type: none"> The location of the business 	
4) Business Identifier	<ul style="list-style-type: none"> This information may not be available 	<ul style="list-style-type: none"> If you do not have this information, please leave it blank.
III. Non-Profit Organization Information		
1) Name of non-profit organization	<ul style="list-style-type: none"> Name of the organization that is seeking exemption 	<ul style="list-style-type: none"> Please ensure that the name of the organization is the same as what is on the lease. If non-profit organization owns the property, it should be the same name as on the Certificate of Title.
2) Organization's Objectives/ purposes	<ul style="list-style-type: none"> Describe the activities that take place within the facility or property held by the non-profit organization 	
3) Act under which organization is established or incorporated	<ul style="list-style-type: none"> Please state the Act (federal or provincial) in which the organization is incorporated or established in Provide a copy of the Certificate of Incorporation. 	<p>The Act would be stated on the Certificate of Incorporation. Examples are:</p> <ul style="list-style-type: none"> Charter Schools – established under the <i>Education Act (Formerly School Act)</i> Other non-profit organizations can be under the <i>Alberta Societies Act</i> Senior Lodge Accommodation – under the <i>Alberta Housing Act</i>
4) Does the organization have registered charitable status with Canada Revenue Agency (CRA)?	<ul style="list-style-type: none"> Check either Yes or No If Yes provide the registration number 	<ul style="list-style-type: none"> One of the required documents is a confirmation of your charitable status
5) Please provide current list of employees, senior management and directors and their remuneration?	<ul style="list-style-type: none"> This question is waived if non-profit organization is a valid CRA registered charity You can provide just the job titles and their corresponding salary. 	<ul style="list-style-type: none"> Please provide the top three full-time employees, and senior management including the director. We require this information to ensure that the funds of the non-profit organization are used solely for the purposes of the organization rather than benefiting the organization's director and employees. (<i>AR 281/98 Section 16(1)(c)</i>)
6) Does the organization receive funding from external sources?	<ul style="list-style-type: none"> Check either Yes or No If Yes, provide details in an attachment 	<ul style="list-style-type: none"> An example of external funding would be funding from the provincial or federal government Funding from another non-profit or for-profit business outside of your non-profit organization.

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7) Has a property occupied by the organization been exempted previously?	<ul style="list-style-type: none"> Check the boxes Provide address of previously exempt locations, if applicable Provide date of move, if applicable 	<ul style="list-style-type: none"> If your organization moved to a new location, The City needs to make changes to the tax status of your old location as it is not being used for exempt purpose.
IV. Property Use Information		
1) In a typical month, how many hours is the property open and available for use?	<ul style="list-style-type: none"> Provide the hours of operation 	
2) Provide more detail with respect to the hours of use	<ul style="list-style-type: none"> Indicate the hours used for (A), (B), and (C) 	<ul style="list-style-type: none"> We need to determine how many hours the facility is open to the public. Under provincial legislation, for property tax exemption, the property has to be open to the public, with no restrictions for 70% of the time. For business tax exemption, the Business Tax Bylaw has no provisions with respect to restrictions and the amount of time the premises are in use.
3) Are users required to pay a fee?	<ul style="list-style-type: none"> Check either Yes or No If no, please provide the fee amounts in detail 	<ul style="list-style-type: none"> For property tax exemption, a fee more than a minor entrance or service fee can be considered a restrictive factor.
4) Are memberships related to the use of the property?	<ul style="list-style-type: none"> Check either Yes or No Provide details if Yes 	<ul style="list-style-type: none"> For property tax exemption, a mandatory membership can be considered a restrictive factor unless the requirement is to complete an application and pay a minor membership fee.
5) Are there reasons why someone would be denied access to the property?	<ul style="list-style-type: none"> Check either Yes or No Provide details if Yes 	<ul style="list-style-type: none"> For property tax exemption, denying access because of age, race, religion, ability to pay and so on can be considered a restrictive factor. The organization should encourage the general public to use the facility and the services they provide.
6) Provide copies of the schedule used to coordinate the uses of the property	<ul style="list-style-type: none"> Three months is sufficient 	<ul style="list-style-type: none"> We also need verification that the intended uses of the public are made available to the public.
7) Do you have a policy to allow the general public who cannot meet the requirements to use the facility?	<ul style="list-style-type: none"> Check either Yes or No Provide details if Yes 	<ul style="list-style-type: none"> The policy must clearly show that although there are restrictions to the organizations, the general public either through payment plans or some other considerations is able to meet the requirements.
V. Retail Commercial, Licensed Area		
1) Are there any goods, food, beverages, or services sold from this location?	<ul style="list-style-type: none"> Select appropriate answer If "No" go to question number 6 	<ul style="list-style-type: none"> The purpose of this section is to confirm that revenues from any commercial activity are used strictly for the operations of the non-profit organization

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2) What goods or services are sold from the retail commercial area?	<ul style="list-style-type: none"> List the goods or services sold in the commercial area. 	
3) Who operates and occupies the retail commercial area?	<ul style="list-style-type: none"> Check either the non-profit organization applying for the exemption or a different organization Provide the names of the other organization operating the commercial area. 	
4) What are funds generated from the retail commercial area used for?	<ul style="list-style-type: none"> Please indicate what the funds from the commercial area are used for Example: pay for operational cost, maintenance of the facility, wages for employees, programs that are provided to the community, etc. 	<ul style="list-style-type: none"> The net income generated from the commercial area must be used to fund the operational costs and capital costs of the exempt organization.
5) Are the goods or services provided in the facility similar to goods and services provide by other organizations?	<ul style="list-style-type: none"> Check either "Yes" or "No" If "Yes", please provide lists of organizations 	<ul style="list-style-type: none"> The list does not have to be all inclusive, five similar organizations or businesses is sufficient
6) Is an area within the facility under the Alberta Gaming and Liquor Regulation	<ul style="list-style-type: none"> Check either "Yes" or "No" Provide a copy of your licence. 	<ul style="list-style-type: none"> We have to confirm the class of licence held, such as a "Class C" or a special event licence, as stated in section 8(1) of COPTER and section 18(2) of the Business Tax Bylaw.

Property Use Information Specific to a Facility Operated and Used by a Non-Profit Organization

- Please provide detailed answers to all property use information specific to the facility
- The questions in this section is specific to the type of facility and the use of the property by the non-profit organization requesting the tax exemption

Contact Information

- Please provide the contact information of who Assessment can contact if further information is required, and the names of the president or director and treasurer

Other Required Information

Please provide all the required documents as stated on the form.

Acknowledgement and Certification (for all organizations)

- Please read the certification carefully
- Ensure the individual completing this section and submitting the application has the authority to represent the organization
- Sign and date

NOTE: Only complete applications will be reviewed for property and business tax eligibility. If a complete application is not provided by the application deadline, your property or business may be deemed taxable for the current taxation year.

Complete applications can be submitted by the following methods:

Mail

The City of Calgary
Assessment Business Unit, IMC # 8002
Customer and Governance Services
P.O. Box 2100, Station M
Calgary AB, T2P 2M5

Hand Delivery

2924 – 11 St NE
Calgary AB, T2E 7L7

Fax

403.268.8278

Email

Assessment.Exemptions@calgary.ca