Application for Tax Cancellation under the Non-Profit Tax Mitigation Policy

For non-profit organizations with properties and/or facilities under construction or renovation.

A. ORGANIZATION INFORMATION

Organization Name:

Organization Mailing Address:

1) Is the organization named above a non-profit organization?	☐ Yes ☐ No

B. PROPERTY/FACILITY INFORMATION

Location Address of the Facility:

1) Is the property and/or facility at the above location currently exempt from taxation?	☐ Yes ☐ No
2) What is the building permit number for the property and/or facility?	
3) What is the building permit value for the property and/or facility?	
4) What is the estimated date of occupancy of the property and/or facility?	
5) Does your organization own the property and/or facility?	☐ Yes ☐ No
If your organization owns the property facility (i.e., you answered yes to question B.5) please ensure that the above property details are correct, sign the certification in section D and send in the form. If your organization does not own the property please proceed to question B.6.	
6) Does your organization **lease/rent** the property the property and/or facility?	☐ Yes ☐ No
7) If yes, is The City your landlord?	☐ Yes ☐ No

If yes, please proceed to section D of this application.

If no, please do the following:

i)   Provide a copy of the lease, license or permit under which the property and/or facility is held.
ii)   Provide a letter from your landlord stating that:
- they understand you are applying for a tax mitigation program;
- the tax mitigation program will be administered through a property tax cancellation when your organization takes occupancy and is determined to be exempt from property tax;
- The City will calculate the amount of the tax cancellation using its own methodology which may differ from the methodology used the landlord; and,
- they will remit any benefit arising from the tax mitigation program back to your organization.

C. SUMMARY OF DOCUMENTS REQUIRED WITH THIS APPLICATION

☐ A copy of the lease, license or permit under which the property and/or facility is held.

☐ If you lease/rent the property and/or facility from an organization other than The City, a letter from your landlord stating that they acknowledge this application for the Non-Profit Tax Mitigation Program, that they understand that The City will determine the amount of the refund, and that they will pass on the full benefit arising from the refund back to your organization.

☐ A copy of the building permit.

D. CERTIFICATION

I certify that I am authorized to submit this application on behalf of the organization, and that the information provided on this form, and any the attachments to this form, is true and accurate in every respect. I understand that:

* this program applies to municipal property taxes only and provincial property taxes will not be refunded;
* The City will determine the amount of the tax cancellation based on the value of the property and/or facility my organization holds, which may be different from the methodology used by my organization or my landlord to apportion municipal property taxes;
* the start of the cancellation period is when my organization is issued a building permit and an application is submitted within the tax year the cancellation is requested to begin;
* the tax cancellation will only apply when my organization takes occupancy of the property and/or facility, makes an application for property tax exemption, and is found to be exempt from property tax under the *Municipal Government Act*;
* upon completion and occupancy of the property, my organization will notify Assessment of the date that the property and/or facility began to be used for its exempt purpose; and,
* the program will not apply if my organization changes its non-profit status or does not complete and occupy the property and/or facility.

NAME (print):		DATE:
POSITION:		SIGNATURE:
PHONE:	FAX:	EMAIL:

Options for submitting this form and applicable attachments:

* Email: assessment.exemptions@calgary.ca

* Or mail to:

      The City of Calgary, Assessment & Tax (IMC #8002)
      Exemptions
      PO Box 2100, Station M, Calgary Alberta, T2P 2M5