



Application for Property and Business Tax Exemption

For property that is owned and held by and used in connection with a residents association to be considered only under MGA Section 362 (1)(n) and Alberta Regulation AR281/98 14.1

THE CITY OF CALGARY ASSESSMENT BUSINESS UNIT (8002) P.O. BOX 2100, STN.M CALGARY, AB T2P 2M5
 PH: 403.268.2888 FAX: 403.268.8278

In completing this application, it may be necessary to provide certain answers in an attachment, if sufficient room is not available. Please clearly mark your attachments with the section and question numbers you are answering.

The following information is required to capture the operations of residents associations' (RAs) property in a format that enables The City of Calgary to consider the eligibility of your organization for property tax exemption. Please provide the information in the form below.

The City recognizes that at different times of the year there are different types of activities and different uses of the properties. Please reference average uses upon reviewing your schedules and attendance counts in the recorded information below.

1. Name of property owner										
2. Mailing address of property owner	Tel	Fax								
3. Name of residents association (if different from property owner)	4. Roll #(s) for property owned by Residents Association:									
5. Total size of main residents association property (acres):										
6. Total size of building (sq/ft):										
7. Is your residents association a non-profit? <input type="checkbox"/> YES <input type="checkbox"/> NO										
8. Does the non-profit residents association occupy <input type="checkbox"/> the entire property <input type="checkbox"/> portion of the property										
If it only occupies a portion of the property, exactly how many square feet on this property is being requested for "property tax exemption"? (If additional roll #s are required please attach a separate document)										
<table style="width: 100%; border: none;"> <tr> <td style="width: 25%;">Roll # _____</td> <td style="width: 25%;">Sq. Ft. _____</td> <td style="width: 25%;">Roll # _____</td> <td style="width: 25%;">Sq. Ft. _____</td> </tr> <tr> <td>Roll # _____</td> <td>Sq. Ft. _____</td> <td>Roll # _____</td> <td>Sq. Ft. _____</td> </tr> </table>			Roll # _____	Sq. Ft. _____	Roll # _____	Sq. Ft. _____	Roll # _____	Sq. Ft. _____	Roll # _____	Sq. Ft. _____
Roll # _____	Sq. Ft. _____	Roll # _____	Sq. Ft. _____							
Roll # _____	Sq. Ft. _____	Roll # _____	Sq. Ft. _____							
9. For what specific purpose is the above property used (e.g. administration, fund raising, recreation, meeting rooms, etc.)?										
10. Is any portion of the area described in question #5 & #6 occupied or used by another organization or individual? If yes, please provide details (e.g. copy of sublease(s))	<input type="checkbox"/> YES <input type="checkbox"/> NO									
11. Does your residents association require membership from residential property owners in a specific development area, and secure fees by placing a caveat or encumbrance on title?	<input type="checkbox"/> YES <input type="checkbox"/> NO									

12. Does your residents association manage and maintain the common property, facilities and amenities of the development area for the benefit of the residents of the development area?	<input type="checkbox"/> YES <input type="checkbox"/> NO
13. Does your residents association enhance the quality of life for residents of the development area or enhancing the programs, public facilities or services provided to the residents of the development area?	<input type="checkbox"/> YES <input type="checkbox"/> NO
14. Does your residents association provide non-profit sporting, educational, social, recreational or other activities to the residents of the development area?	<input type="checkbox"/> YES <input type="checkbox"/> NO
15. Does your residents association operate a professional sports franchise?	<input type="checkbox"/> YES <input type="checkbox"/> NO
16. Does your residents association restrict use of the property based on: a. Race b. Culture c. Ethnic origin d. Religious belief If yes, how many hours per week would there be a restriction in place (i.e. a religious service 2 hours/week)?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> YES <input type="checkbox"/> NO _____ hours/week
17. Is your Residents Association open to all property owners in the development area?	<input type="checkbox"/> YES <input type="checkbox"/> NO
18. Does your residents association rent out its facility for private functions (e.g. weddings, family reunions)? If yes, how many hours per week is the facility rented for private functions? If less frequent, please indicate frequency (ie. two weddings at 12 hours/week).	<input type="checkbox"/> YES <input type="checkbox"/> NO _____ hr/week
19. Are there fees charged other than the fees enforced via a caveat or encumbrance on title to use the residents association facilities? (Drop-in fee/access fee) Please specify the amount: \$_____	<input type="checkbox"/> YES <input type="checkbox"/> NO
20. Are there any restrictions to the use of the property for safety reasons (i.e. children under the age of 12 need to be with an adult)? If yes, please describe the type of restrictions below.	<input type="checkbox"/> YES <input type="checkbox"/> NO
21. Is there a daycare facility on site? If yes, is the daycare provider someone other than the residents association? If yes, please provide the name of the provider and attach the lease, licence or agreement with the provider. Name: _____	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> YES <input type="checkbox"/> NO
22. Do you have a liquor licence? If, yes what type of liquor licence do you have? _____	<input type="checkbox"/> YES <input type="checkbox"/> NO

ACTUAL USE BY YOUTH (under 18)

- 1) Indicate how many hours you are open per day in a typical week in the summer and non-summer.
- 2) Indicate how many hours on each day the majority of users (51%) at the facility are under the age of 18.
- 3) In the last column, please add up the total hours open and total youth hours and complete the percentage calculation as seen in the grey box.
- 4) To average out the percentage over a year, please follow the calculation at the bottom of the page, if the **average yearly use of the property** by youth is 60% or higher, then the youth requirement in the regulation has been met.

Non-summer months	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Total hours for week
Hours open (e.g. Mon-Sat, 8am-10pm=14 hrs, Sun 8am-8pm=12 hrs)								
Hours where the majority of users are <u>youth</u> (51%) (e.g. Mon-Fri 3:30pm-9:30pm=6 hrs, Sat & Sun 8am-8pm=12 hrs)								
					Box 1 Divide total youth hours/total hours x 100 = %			
Summer months (July/August)	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Total hours for week
Hours open (e.g. 8am - 10pm=14 hrs)								
Hours where the majority of users are <u>youth</u> (51%) (e.g. 8:30am-8:30pm=12 hrs)								
					Box 2 Divide total youth hours/total hrs x 100 = %			

Non-summer months	
Percentage of youth (Box 1) ____ x 0.83* =	
Summer months	+
Percentage of youth (Box 2) ____ x 0.17** =	
Average yearly use of property =	

*0.83 = 10 months/12 months

**0.17 = 2months/12 months

ACKNOWLEDGEMENT AND CERTIFICATION

I certify that I am authorized to submit this application on behalf of the organization, and that the information provided on this application form, and as attachments to this form, is true and accurate in every respect and that all information required under Section VIII of this application is included. I understand that the application will only be considered at such time as the responses to the application's questions are complete in every respect and that all additional information requested as part of the application's questions, or in Section VIII, have been provided. I understand also that the application will only be considered under the "exempt from taxation" classification to which it refers.

Name (Please Print)	Date
Phone Number:	Email:
Position	Signature

OTHER REQUIRED INFORMATION

- Certificate of Incorporation as a non-profit organization
- Copy of the most current financial statements
- Any applicable lease, licence or permit for any tenants
- Plan showing the uses of specific areas that clearly outline:
 - a. any separate areas and the different purposes for which they are used (e.g. the exempt purpose use, office storage, common area);
 - b. the "retail commercial area" if there is one; and
 - c. the Gaming and/or Liquor licensed area, if there is one.**A hand drawn graphic plan is acceptable.**
- Additional information requested as part of any question posed on this application must also be supplied.

PLEASE RETURN THIS FORM TO:

THE CITY OF CALGARY
ASSESSMENT BUSINESS UNIT IMC: 8002
ATTN: EXEMPTIONS
P.O. BOX 2100, STATION M
CALGARY AB T2P 2M5
PH: (403) 268-2888

OR EMAIL TO: Assessment.Exemptions@calgary.ca