



# Application for Property Tax Exemption

For a property held by a religious body and used chiefly for divine service, public worship or religious education to be considered only under MGA Section 362(1)(k)

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

*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. Thank you.*

## I. PROPERTY INFORMATION

1. Name of property owner		
2. Mailing address of property owner	Tel	Fax
3. Address of property for which exemption is requested		
4. A) Does the religious body occupy <input type="checkbox"/> the entire property <input type="checkbox"/> portion of the property B) For exactly how many square feet on this property is "exempt" from taxation" status being requested? _____ Sq. Ft.		
5. Is there a lease, licence or permit in place that confirms the property, or portion of the property occupied by the religious body? <input type="checkbox"/> YES <input type="checkbox"/> NO if yes, provide a copy.		
6. For what specific purpose is the above property used (e.g. administration, fund raising, recreation, meeting rooms, etc.)? Please ensure a graphical map of the area is also included as requested in section VIII (6) of this application form. This map must clearly describe the area for which exemption is requested, as well as the uses that take place on separate parts of this area.		
7. Will the non-profit religious body be located at this address from January 01 to December 31 during the taxation year the exemption applies to? <input type="checkbox"/> YES <input type="checkbox"/> NO  If yes, does the lease requested in question #5 confirm occupancy and termination dates? <input type="checkbox"/> YES <input type="checkbox"/> NO  If no, please provide occupancy and termination dates.		
8. Is any portion of the area described in question #6 occupied or used by another organization or individual? <input type="checkbox"/> YES <input type="checkbox"/> NO If yes, please provide details.		
9. A) In what type of buildings is the religious body located? <input type="checkbox"/> Retail <input type="checkbox"/> Office <input type="checkbox"/> Residential <input type="checkbox"/> Special Use <input type="checkbox"/> Warehouse <input type="checkbox"/> Other (Please Specify) B) Is a development permit required under the Land Use Bylaw for the activities of the religious body in this type of building? If yes, please indicate the development permit number.		
10. Is there another parcel of land, other than the property address noted above, which is held by the religious body and used only as a parking area? <input type="checkbox"/> YES <input type="checkbox"/> NO		

## II. BUSINESS PREMISES INFORMATION

1. Name of Business Owner			
2. Mailing Address of Business Owner	City	Province	Postal Code
3. Address of requested exemption premises			Business Identifier

### III. RELIGIOUS BODY INFORMATION

1. Name of religious body holding and using the facility for which exemption from taxes is requested and the date in which the exempt use of the property began.
2. Religious body's objectives/purposes.
3. Act under which religious body is established or incorporated. Please provide copy of registration.
4. Does religious body have registered charitable status with Canada Revenue Agency (CRA)? <input type="checkbox"/> YES <input type="checkbox"/> NO If yes, provide registration number.
5. Does the religious body receive funding from external sources? <input type="checkbox"/> YES <input type="checkbox"/> NO If yes, please provide details in an attachment.
6. Has a property occupied by this organization received an exemption in previous years? <input type="checkbox"/> YES <input type="checkbox"/> NO If yes, was it for this property? <input type="checkbox"/> YES <input type="checkbox"/> NO If no, please provide the address(es) of your other exempt location(s) - Is the organization still occupying space at this location(s)? <input type="checkbox"/> YES <input type="checkbox"/> NO If no, please provide the date the organization moved out - _____

### IV. PROPERTY USE INFORMATION

1. In a typical month, how many hours is the property open and available for use?
2. In a typical month, for how many hours is the property actually used: A) For divine service, public worship or religious education? _____ B) For other purposes (e.g.) used by other organizations or individuals, hall rentals, activities co-ordinated by organizations other than yours? _____
3. Please describe, in general, the type of activities that occur for: (A) Divine service  (B) Public worship  (C) Religious education  (D) Commencement date for any of the above uses.
4. Under any circumstances, are the users of the property required to pay a fee? <input type="checkbox"/> YES <input type="checkbox"/> NO If yes, please provide details.
5. Are there any memberships related to the use of the property? <input type="checkbox"/> YES <input type="checkbox"/> NO If yes, please provide details.
6. Are there any reasons why someone would be denied access to the property? (E.g. age, culture, ethnic origin, ability to pay, etc.) Please be specific.
7. Please provide photocopies of the actual schedule used to co-ordinate the uses of the property. (3 months records minimum)

8. Do you have a policy to allow members of the general public who cannot meet the fee or other requirements, to continue to use the facility?

YES       NO      if yes, please provide details or a copy of your policy.

## V. RETAIL COMMERCIAL, LICENSED AREAS

1. Are any goods, food beverages or services sold from this location?       YES       NO  
If no, go to question #6. If yes, please note that this area is termed a "retail commercial area".

2. Specifically, what goods or services are sold from the retail commercial area?

3. Who operates and occupies the retail commercial area?

The non-profit organization making this application  
 Other organization or individual – please name \_\_\_\_\_

4. If the organization is the operator of this area, for what purpose is the net income from the retail commercial area used?

5. Are the goods or services provided in the retail commercial area in the facility similar to goods or services provided by other organizations or businesses?       YES       NO  
If yes, please provide a list of these organizations or businesses.

6. Is an area within the facility licensed under the Alberta Gaming and Liquor Regulation AR (143/96)?       YES       NO  
If yes, please specify and supply a copy of the licence.

GAMING	LIQUOR
Class _____ Area _____ Sq.Ft.	Class _____ Area _____ Sq.Ft.

## VI. PROPERTY USE INFORMATION SPECIFIC TO A PARKING AREA

**\*Complete Only If "Yes" Was Indicated In Section 1, Question #10**

Note: Only parking areas held by the religious body and used in connection with the purposes described in Section III , question 2, may qualify for property tax exemption.

1. Address(es) of property used as parking area.

2. (A) Does the religious body use:       the entire property       portion of the property, as a parking area?  
(B) Exactly how many square feet of this property is used as a parking area by the religious body?  
\_\_\_\_\_ Sq.Ft.

3. Is there a lease, license or permit in place that confirms the parking area is used by the religious body?  
 YES       NO      If Yes, provide a copy.

## VII. CONTACT INFORMATION

Contact Name	Position With Organization	Telephone	Facsimile
Preferred Mailing Address	City	Province	Postal Code      Email
Organization's President		Telephone	
Organization's Treasurer		Telephone	

## VIII. OTHER REQUIRED INFORMATION

- Certificate of Incorporation as a non-profit organization
- Copy of most current financial statements
- Confirmation of charitable status with Canada Revenue Agency, if so registered
- Current applicable lease, licence or permit
- 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.**
- If leased, letter from property owner to the religious body that confirms the property owner:
  - a. is aware of this exemption application;
  - b. understands that, if the property qualifies for exempt from taxation status, The City will determine the amount of taxes attributable to the "exempt from taxation" portion of the property based on methodology that may be different from that used by the landlord; and
  - c. agrees to pass on to the organization making this application the full benefit of any tax exemption extended as a result of this application
- Current list of top three employees' titles and their annual remuneration (**except for organization with CRA registered charitable status**)
- Additional information requested as part of any question posed on this application must also be supplied.
- Any available brochures, newsletters relating to your organization

### Important Notice

**Information requested for the Property Tax Exemption Application is pursuant to Section 295 of the Municipal Government Act (MGA) whereby failing to provide adequate information you may lose your right to file a complaint against the taxable status of your property or business. If you do not submit a complete Property Tax Exemption Application with supporting documentation your property or business may be deemed taxable.**

## IX. 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
Position	Signature

**PLEASE RETURN THIS FORM TO:**

**THE CITY OF CALGARY  
ASSESSMENT BUSINESS UNIT IMC: 8002  
CUSTOMER & GOVERNANCE SERVICES  
P.O. BOX 2100, STATION M  
CALGARY AB T2P 2M5  
PH: (403) 268-2888  
OR EMAIL: [Assessment.Exemptions@calgary.ca](mailto:Assessment.Exemptions@calgary.ca)**

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