



# Application for Property Tax Exemption

For a property used in connection with land that is used as a cemetery and held by the operator of a cemetery as defined in the *Cemeteries Act* to be considered under MGA Section 362(1)(l)

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 non-profit organization holding and using the facility for which the exemption is requested.	Business Identifier (BID)
2. Address of property for which exemption is requested	
3. Name of property owner	
4. Address of property owner	
5. Telephone number of property owner	Email of property owner
6. A) Does the cemetery occupy <input type="checkbox"/> the entire property <input type="checkbox"/> portion of the property B) For exactly how many acres on this property is "exempt from taxation" status being requested? _____ Acres C) Is there a building located on the cemetery property? <input type="checkbox"/> YES <input type="checkbox"/> NO Please provide the square footage for each building?	
7. A) Does your organization use a parking area on this property? <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span> B) Please state the number of individual parking stalls or total size of your organization's parking area (square feet), and its purpose (e.g. customer parking, staff parking, etc.): Surface parking stalls _____ Purpose: _____ Underground parking stalls _____ Purpose: _____ Parking area _____ Sq. Ft. Purpose: _____ C) Does your organization lease or sub-lease parking spaces on this property to another party? <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span> If <b>Yes</b> , please attach a current lease. D) Does your organization own or lease a parking area on another property to use in relation to this property? <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span> If <b>Yes</b> , please attach a current lease or title.	
8. Is there a lease, license or permit in place that confirms the portion of the property occupied by the organization? Please include, if applicable, parking area lease information. <input type="checkbox"/> YES <input type="checkbox"/> NO If yes, provide a copy.	
9. 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.	

10. Is any portion of the area described in question #5 occupied or used by another organization or individual?  
 YES       NO  
 If yes, please provide details (e.g. copy of sublease(s))

11. In what type of building is the facility located?       Retail       Office       Residential  
 Special Use       Warehouse       Other (Please Specify) \_\_\_\_\_

**II. CEMETERY INFORMATION**

1. Name of the organization holding and using the site for which exemption from taxes is requested.

2. Is the property (land and improvements) used for other objectives other than burial purposes?  
 YES       NO  
 If YES, please explain.

3. Has a property occupied by this organization received an exemption in previous years?       YES       NO  
 If yes, was it for this property?       YES       NO  
 If no, please provide the address(es) of your other exempt location(s) -  
 Is the organization still occupying property at this location(s)?       YES       NO  
 If no, please provide the date the organization moved out - \_\_\_\_\_

**III. 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.

#### IV. CONTACT INFORMATION

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

#### V. OTHER REQUIRED INFORMATION

- Certificate of Registration under the *Cemeteries Act*
- Copy of Certificate of Incorporation
- Copy of 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 the property is held under a lease, licence, or permit, a letter from the property owner to the cemetery operators 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
- 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 the 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 for the current taxation year.**

#### VI. 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 VI 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 VI, 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)

Information on this form and attachments is collected under the authority of the *Municipal Government Act s.295 RSA 2000, Community Organization Property Tax Exemption Regulation AR 281/98 s. 16, and the Freedom of Information and Protection of Privacy s.33(c) RSA 2000*. It will be used solely for the purpose of administrating the Tax Exemption Program of the City of Calgary Assessment. For information concerning the privacy of the information collected, please contact the Assessment FOIP Program Administrator at (403) 268-2888.