



Application for Property Tax Exemption

For a facility used in connection with education purposes under MGA Section 362(1)(d) held by a board of governors of a post secondary institution, a governing body of an educational institution affiliated with a university, a student's association of a post secondary institution under the *Post-secondary Learning Act*

The City of Calgary Assessment & Tax (8002), P.O. Box 2100, Station 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.

Application deadline September 30th of the year preceding the taxation year.

Please select the applicable institution:

- Board of Governors of a university, technical institute, or public college
- Governing body of an education institution affiliated with a university
- Student's association or graduate student's association of a university
- Student's association of a technical institute or public college

I. PROPERTY INFORMATION (required by November 30th of the year preceding the taxation year)

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 educational institute 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, license or permit in place that confirms the portion of the property occupied by the educational institute? <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 VI 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. What is the commencement date of operations? Date _____		
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. In what type of buildings is the post-secondary school or student's association 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)		

II. BUSINESS PREMISES INFORMATION

1. Name of Business Owner (organization applying for exemption)		2. Business Identifier	
3. Mailing Address of Business Owner	Postal Code	Tel	Fax

III. EDUCATIONAL INSTITUTE INFORMATION

1. Name of educational institute holding and using the facility for which exemption from taxes is requested.
2. Educational institute's objectives/purposes.
3. Act under which educational institute is registered. Please provide copy of registration.
4. Does the educational institute 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 educational institute 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 the education institute 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 Yes, and the property was Not owned by the organization, did the organization receive the full financial benefit of the exemption from the owner of the property? <input type="checkbox"/> Yes <input type="checkbox"/> No

IV. RETAIL COMMERCIAL, LICENSED AREAS

1. Are any goods, food beverages or services sold from this location? <input type="checkbox"/> Yes <input type="checkbox"/> 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? <input type="checkbox"/> The Non-profit organization making this application <input type="checkbox"/> 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? <input type="checkbox"/> Yes <input type="checkbox"/> 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)? <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, please specify and supply a copy of the licence.
Gaming Liquor
Class _____ Area _____ Sq.Ft. Class _____ Area _____ Sq.Ft.

V. 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	

VI. OTHER REQUIRED INFORMATION

- Copy of registration under the *Post-secondary Learning Act*
- 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 post-secondary school or student’s association 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 PropertyTax 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.

VII. 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 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 & Tax (8002)
 Property Exemptions (Data)
 P.O. Box 2100, Station M,
 Calgary, AB T2P 2M5
 PH: 403.268.2888 or email: Assessment.Exemptions@calgary.ca**

Personal information collected is authorized under section 4(a) and (c) of the Protection of Privacy Act, and section 295 of the Municipal Government Act, for the purpose of determining property tax exemption eligibility. It may be used in an automated system to generate content or make decisions, recommendations or predictions. Should you have questions regarding the collection and use of your personal information, please contact Assessment & Tax Information Management at ATIM@calgary.ca, or by mail to The City of Calgary, Assessment & Tax (#8002), PO Box 2100, Station M, Calgary, AB, T2P 2M5.