



Application for Property Tax Exemption

For a property held by a non-profit organization and used to provide senior citizens with lodge accommodation as defined in the *Alberta Housing Act* considered only under MGA section 362(1)(n)(iv) and qualifying sections under Alberta Regulation 281/98

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.

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

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 number of property owner
6. A) Does the non-profit organization 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.	
7. A) Does your organization use a parking area on this property? <input type="checkbox"/> Yes <input type="checkbox"/> No 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? <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes , 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? <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes , 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? <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 VII 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. What is the commencement date of operations? Date _____ Does the lease requested in question #8 confirm occupancy and termination dates? <input type="checkbox"/> Yes <input type="checkbox"/> No If no, please provide occupancy and termination dates.	
11. Is any portion of the area described in question #9 occupied or used by another organization or individual? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please provide details (e.g. copy of sublease(s))	

12. In what type of buildings is the organization located? Retail Office Residential
 Special Use Warehouse Other (Please Specify) _____

II. NON-PROFIT ORGANIZATION INFORMATION

1. Name of non-profit organization

2. Organization's objectives/purposes

3. Act under which organization is established or incorporated as a non-profit organization (e.g. *Societies Act*). Please provide copy of registration.

4. Does organization have registered charitable status with Canada Revenue Agency (CRA)? Yes No
 If yes, provide registration number.

5. Does the organization receive funding from external sources? Yes No
 If yes, please provide details in an attachment.

6. 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 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? Yes No

III. 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 activities co-ordinated by your association for the purpose under which this application is made? _____
 B) For other purposes (e.g. used by other businesses, or individuals, hall rentals, activities co-ordinated by other organizations) _____

3. Under any circumstances, are the users of the property required to pay a fee? Yes No
 If yes, please provide details.

4. Are there any memberships related to the use of the property? Yes No
 If yes, please provide details.

5. 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.

6. 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.

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.												
<table style="width: 100%; border: none;"> <tr> <td colspan="3" style="border: none;">Gaming</td> <td colspan="3" style="border: none;">Liquor</td> </tr> <tr> <td style="border: none; text-align: center;">Class _____</td> <td style="border: none; text-align: center;">Area _____</td> <td style="border: none; text-align: center;">Sq.Ft. _____</td> <td style="border: none; text-align: center;">Class _____</td> <td style="border: none; text-align: center;">Area _____</td> <td style="border: none; text-align: center;">Sq.Ft. _____</td> </tr> </table>	Gaming			Liquor			Class _____	Area _____	Sq.Ft. _____	Class _____	Area _____	Sq.Ft. _____
Gaming			Liquor									
Class _____	Area _____	Sq.Ft. _____	Class _____	Area _____	Sq.Ft. _____							

V. PROPERTY USE INFORMATION SPECIFIC TO A PROPERTY OPERATED AND HELD BY:

A Non-profit Organization and Used to Provide Senior Citizens with Lodge Accommodations as Defined in the *Alberta Housing Act* - MGA S. 362(1)(n)(iv)

1. Does the senior accommodation meet the definition of "lodge accommodation" in the <i>Alberta Housing Act</i> ? <input type="checkbox"/> Yes <input type="checkbox"/> No If no, please explain.
2. Is the senior accommodation subsidized as defined in the Community Organization Property Tax Exemption Regulation (AR 281/98) <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, please provide details (e.g. how much is subsidized, who is eligible, etc.)
3. A) Does the senior accommodation receive funding from external sources? <input type="checkbox"/> Yes <input type="checkbox"/> No Please provide details in an attachment.
4. What type of senior accommodation is provided (e.g. independent living, supported living, etc)? Please provide details.

VI. CONTACT INFORMATION

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

Organization's Treasurer	Telephone
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VII. OTHER REQUIRED INFORMATION

- Certificate of Incorporation as a non-profit organization
- Copy of the 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 non-profit organization 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 current annual remuneration (**except for organizations 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.

VIII. 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 VII 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.