



# Application for Property Tax Exemption

For a private school premises used in connection with school purposes and property held by the operator of a private school registered under the *School Act* to be considered only under MGA section 362(1)(c)(ii)

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 30<sup>th</sup> of the year preceding the taxation year.**

## I. PROPERTY INFORMATION (required by November 30<sup>th</sup> 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 private school 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 organization? <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 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.			
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 private school 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. Mailing Address of Business Owner		City	Province
			Postal Code
3. Address of requested exemption premises			Business Identifier

## III. PRIVATE SCHOOL INFORMATION

1. Name of private school holding and using the facility for which exemption from taxes is requested
2. Private school's objectives/purposes
3. Act under which Private School is established or incorporated as a non-profit organization. <i>Please provide copy of registration.</i>
4. Does the private school 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 private school receive funding from external sources? <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, please provide details in an attachment.
6. Has this private school received a tax 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 private school still occupying space at this location(s)? <input type="checkbox"/> Yes <input type="checkbox"/> No  If No, please provide the date the private school moved out - _____

#### IV. PROPERTY USE INFORMATION

1. In a typical month, how many hours is the property open and available for use?
2. When did the use of this property as a private school begin?
3. In a typical month, for how many hours is the property actually used:  A) For activities co-ordinated by the private school or the purpose under which this application is made? _____ B) For other purposes (e.g. used by other organizations, or individuals, hall rentals, activities co-ordinated by other organizations) _____
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 ( <i>3 months records minimum</i> ).
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? <input type="checkbox"/> Yes <input type="checkbox"/> 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? <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.
<b>Gaming</b> <span style="float: right;"><b>Liquor</b></span>
Class _____ Area _____ Sq.Ft. <span style="float: right;">Class _____ Area _____ Sq.Ft.</span>

## VI. 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	

## VII. OTHER REQUIRED INFORMATION

- Certificate of Incorporation as a non-profit organization
- Copy of approval letter from Alberta Education confirming that the private school is registered under the *School Act*
- 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 the property is held under a lease, licence, or permit, a letter from property owner to the private school 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 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](mailto:Assessment.Exemptions@calgary.ca)**

*Your personal information is being collected for the purpose of determining property tax exemption eligibility. This personal information is collected pursuant to Section 295 of the Municipal Government Act, Section 16 of the Community Organization Property Tax Exemption Regulation, and Section 33(c) of the Freedom of Information and Protection of Privacy (FOIP) Act of Alberta. For questions concerning this collection, please contact the Information Management Strategist in Assessment & Tax at 403-268-2888, The City of Calgary, Assessment & Tax (#8002), 2924 - 11 Street NE, PO Box 2100, Station M, Calgary, AB T2P 2M5*