



CITY POLICY

POLICY NUMBER: C543

REFERENCE:

ADOPTED BY:

City Council
25 February 2009

SUPERSEDES:

New

PREPARED BY: Planning and Development

DATE: 2 January 2009

TITLE: **Retroactive Municipal Tax Refunds**

Policy Statement: Municipal tax refunds remain at the discretion of City Council.

The following will be given consideration for municipal tax refund:

- a) Organizations described in the MGA under Section 362(1)(d) school buildings, 362(1)(e) hospital buildings, 362(1)(h) nursing homes, 362(1)(k) religious buildings, 362(1)(l)(iii) buildings used for burial purposes, 362(1)(m) lodge accommodations and 362(1)(n) non-profit organizations, excluding student dormitories, and in the *Community Organization Property Tax Exemption Regulation* A.R. 281/98 (COPTER), will be given consideration.
- b) Construction or renovation of a facility, for which a building permit has been issued, for an organization that has met the necessary requirements set out in the MGA and COPTER and has been granted exemption.
- c) Necessary forms to prove exemption eligibility or an exemption application have been submitted to the City Manager for review and the organization meets all requirements necessary to qualify for exemption as set out in the MGA and COPTER.
- d) The refund period commences at the time building foundations are laid, for any period of construction in the current year and to a maximum not exceeding the previous two years.
- e) The refund will be paid at the completion of building construction and applied to the current tax roll for the time of ownership by the current owner.

The purpose of this policy is to:

- a) Guide Council's discretionary power to grant retroactive tax refund for the construction period for properties that become exempt on completion.
- b) Ensure requests from non-profit organizations asking for tax refunds for the municipal portion of the property taxes under the *Municipal Government Act*, R.S.A. 2000, c. M-26 (MGA), Section 347, for the period of time the buildings are under construction and do not qualify for tax exemption, are dealt with in a consistent manner.

This policy is subject to any specific provisions of the *Municipal Government Act* or other relevant legislation or Union Agreement.



CITY PROCEDURE

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AUTHORITY: City Manager

EFFECTIVE DATE: 25 February 2009

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1. DEFINITIONS

- 1.01 Foundations – Includes excavation and backfill and reinforced grade beam on concrete pile or concrete strip footings and pads.

2. PROCEDURES

2.01 Planning and Development to:

- a) Review exemption request for exempt and non-profit organization to determine whether the necessary criteria as set out in the Act and Regulation have been met.
- b) Report to Executive Committee requests for refund of the municipal portion of property taxes from exempt and non-profit organizations.