

Charitable Housing Property Tax Exemption Application Form Assessment and Taxation



Property tax exemptions are determined by provincial legislation. If a property is used to provide charitable housing, it may be eligible for a full or partial property tax exemption. Edmonton considers residential property (property designed for people to live in) to be 'charitable housing' if it:

- Is held by a non-profit organization (i.e. owned, or held under a lease, licence or permit)
- Is used for the relief of poverty
- Does not restrict access (i.e. it must not be limited to particular ethnic groups, nationalities, genders, etc.) unless it is for reasons related to safety or liability, or because providing access would contravene a law.

COMPLETING THIS FORM

- **Applications must be submitted by a non-profit organization** that holds the property (i.e. owned or held under a lease, licence or permit).
- **Provide as much detail as possible** when answering the questions to help us evaluate if you meet the criteria.
- **Provide as much relevant additional documentation as you can** to support your application. A list of documentation is provided under each question to demonstrate the type of documents that may be relevant. Not all documents listed may be relevant to your organization. If you have other documents you feel are relevant, please include these as well.
- If you have any **questions** about the form, please contact assessment@edmonton.ca.

SUBMIT YOUR APPLICATION

To be considered for the current tax year, you must submit your application no later than September 30.

- Email: assessment@edmonton.ca
- Mail: PO Box 1935, Station Main
Edmonton, AB T5J 2P3

ADDITIONAL DOCUMENTS

The documentation required will depend on the specific circumstances of the organization and the property. Please provide all documentation that supports or provides context for the answers. This may include:

- Alberta Land Title Certificate
- Lease agreement if your organization leases the property
- Site plan and/or floor plan
- Lease and/or sublease agreements for residential and/or non-residential tenants
- Management agreements
- Servicing agreements
- Certificate of incorporation
- Most recent annual financial return on file
- Organization bylaws
- Articles of Incorporation
- Rental policies
- Rental application form
- Rental agreements
- Current rent roll
- Organization bylaws

1 Organization Information

Organization Name: _____

Premises Address: _____

Mailing Address: _____

2 Representative Information

By completing this form, I certify that I am authorized to act on behalf of the organization described above.

Primary Contact

Name: _____ Title: _____

Phone: _____ Email: _____

Alternate Contact

Name: _____ Title: _____

Phone: _____ Email: _____

3 Organization Operations

1. What is your organization's relationship to the property?

- My organization owns the property
 - My organization leases the entire property (please provide a full copy of the lease including all schedules)
 - My organization leases part of the property (please provide full a copy of the lease including all schedules)
 - My organization holds the property under a license or permit (please explain and provide full copies of all supporting documentation)
- _____

Supporting documentation may include:

- Alberta Land Title Certificate (confirming your ownership)
- Lease agreement (a copy of the complete agreement, including all schedules)
- Site plan and/or floor plan

2. To the best of your knowledge, has this property ever been owned by the Alberta Social Housing Corporation?

Yes

No

3. Does your organization lease or sublease any space within the property to other organizations (not including residential units rented or leased to individuals or families)?

Yes (please describe) _____

No

Supporting documentation may include:

- Lease and/or sublease agreements (a complete copy, including all schedules)
- Site plan and/or floor plan

4. Please list all organizations that have a role in the management of the property. Describe their role, and provide supporting documentation as necessary.

Supporting documentation may include:

- Management agreements
- Servicing agreements

5. Please indicate how your organization is a non-profit organization according to the definition provided in section 6 of the [Community Organization Property Tax Exemption Regulation](#). Please provide copies of supporting documentation.

My organization is a society incorporated under the [Societies Act](#)

My organization is a corporation that is prohibited from distributing income or property to its shareholders or members

My organization is a different type of entity established under provincial or federal law that is prohibited from distributing income or property to its shareholders or members.

Other (please explain) _____

Supporting documentation may include:

- Certificate of incorporation
- Most recent annual financial return on file
- Organization bylaws
- Articles of Incorporation

6. A property may be used to relieve poverty if residential units are leased to people with relatively lower incomes. Does your organization consider a potential renter's personal or family income when evaluating rental/lease applications or determining rent?

Yes

No

If you answered yes, please explain how a potential renter's income impacts the decisions. Describe all income tests that may apply and provide any supporting documentation.

Income Test	Proportion of units available for rent based on each income test.

7. Other than the income tests described above, please describe any restrictions on who is eligible to rent or lease a unit in this property. This should include any restrictions applied by your organization or a management body operating the property, restrictions applied as a result of funding agreements with external organizations, or any other restriction that impacts rental of the property. For each restriction described, please specify whether the restriction applies to individual units or to the property as a whole.