



Report Number: PFC2021-1347

Meeting: Priorities & Finance Committee

Meeting Date: 2021 September 07

NOTICE OF MOTION

RE: Tax Cancellation for the Métis Nation of Alberta Affordable Housing Properties

Sponsoring Councillor(s): Gian-Carlo Carra, Jyoti Gondek, and Ward Sutherland

WHEREAS property tax exemptions in the Province of Alberta are governed by the *Municipal Government Act* (MGA) and ancillary regulations;

AND WHEREAS, each Alberta municipality administers property tax exemptions in its jurisdiction within this legislative framework as part of the process of maintaining the municipality's property assessment roll;

AND WHEREAS, the Métis Nation of Alberta (MNA) owns and operates two non-profit corporations, Métis Urban Housing Corporation (MUHC) and Métis Capital Housing Corporation (MCHC) with properties located in Calgary, that provide affordable housing to low-income Indigenous families who are disproportionately affected by high rates of poverty, racism, and other forms of institutional discrimination. [W-CB1]

AND WHEREAS, the MGA, and the associated *Community Organization Property Exemption Regulation* (COPTER) provide strict requirements that affordable housing providers in Calgary must meet to qualify for property tax exemption status; [FCA2]

AND WHEREAS, most residential properties owned by affordable housing provider in Calgary do not qualify for property tax exemptions under the MGA and [COPTER] [FCA3];

AND WHEREAS, properties owned by non-profit affordable housing providers are not eligible for property tax exemptions if the properties are subject to a lease agreement as per section 5(a) of COPTER;

AND WHEREAS, properties owned by non-profit organizations are not eligible for property tax exemptions if the properties have use restrictions based on race, culture, ethnic origin or religious beliefs as per section 7(1)(a) of COPTER

AND WHEREAS, properties owned by non-profit affordable housing providers are not eligible for property tax exemptions if the users of the properties are required to pay fees of any kind, other than a minor entrance or service fee as per section 7(1)(a) of COPTER; [FCA4]

AND WHEREAS, most MUHC and MCHC owned properties serve Indigenous populations, are subject to lease agreements with parties of Indigenous decent and require user to pay fees to occupy the properties;

AND WHEREAS, [most] [FCA5] MUHC and MCHC owned properties do not meet the MGA and COPTER requirements for property tax exemptions;

AND WHEREAS, First Nations, Métis, and Inuit communities in Calgary and in Canada experience elevated and disproportionate rates of homelessness and inadequate housing, as compared to non-Indigenous communities;

AND WHEREAS, Council has identified the advancement of Truth and Reconciliation Commission (TRC) Calls to Action as a priority for The City of Calgary; [FCA6]

AND WHEREAS, in 2021, MUHC and MCHC will be levied property taxes of \$ 430,405.78, consisting of municipal property taxes of \$ 280,378.57, and provincial property taxes of \$ 150,027.21, which MUHC and MCHC will be obligated to pay;

AND WHEREAS, through its authority under section 347 of the MGA, Council can cancel property taxes for a particular property when it considers equitable to do so;

NOW THEREFORE BE IT RESOLVED THAT the 2021 property taxes for the MUHC and MCHC properties be cancelled for the Municipal portion of \$ 280,378.57 representing the 12 months in 2021.

AND FURTHER BE IT RESOLVED that City Council request that the Mayor write a letter to the Government of Alberta requesting that the provincial requisition portion of the property taxes on MUHC and MCHC properties be cancelled for the 2021 tax year, with City Administration following through on this request with the Ministry of Seniors and Housing, the Ministry of Indigenous Relations and the Ministry of Municipal Affairs.

AND FURTHER BE IT RESOLVED that City Council advocate for MGA reforms to exempt MUHC and MCHC properties, and other applicable non-profit affordable housing providers facing similar challenges, from both municipal and provincial property taxes, working through Intergovernmental Affairs, and other avenues.