

## Reminder Letter to Limited Benefit Non-Profit Organizations

2013 July 26

Dear Business Owner:

### Re: Business tax consolidation – application for mitigation program – REMINDER

This letter is to follow up on the initial letter sent on November 30, 2012 advising your organization of Council's approval for business tax and non-residential property tax consolidation. The consolidation will occur over a seven year implementation time frame culminating with the consolidation of all business tax revenues into the non-residential property tax in the 2019 tax year. For organizations, like yours, exempt from business tax and not exempt from property tax, the consolidation means a property tax increase applied to the property they own or occupy.

To mitigate the property tax increases for non-profit exempt businesses affected by the consolidation, Council approved a refund program. The program consists of a three-year "no impact period" with no change in 2013 and a property tax refund equal to the increase caused by consolidation for the 2014 and 2015 tax year (see table below).

Business Tax Consolidation – Tax Change Effects for Limited Benefit Non-Profit Organizations and Bingos	
Year	Estimated Non-Residential Property Tax Change
2013	0%
2014	2.8% (refunded)
2015	2.8% (refunded)
2016	5.6% + 5.6% in deferred tax increases from 2014 and 2015 = 11.2%*
2017	5.6%
2018	5.6%
2019	5.6%
Total	28%
*The additional 5.6% in 2016 is a by-product of the end of the refund program, the total 11.2% increase in 2016 will result of resumption of equal non-residential property tax treatment for all non-residential properties that do not qualify for exemption or tax agreement.	

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In order to participate in the tax consolidation mitigation program, you will need to submit an application form (attached). According to our records, we have not received a form from your organization as of July 26, 2013. We encourage you to submit the application form by October 31, 2013 to ensure the delivery of your refund in a timely manner, should you qualify. Please be advised, the refund will be remitted to the property owner. If your organization leases the premises you occupy, the property owner should pass on the refund to your organization.

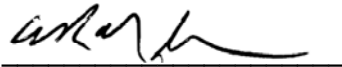
**If we do not receive an application form by the final deadline of December 31, 2014, you will not be eligible for a 2014 and 2015 refund.** In 2016, the refund program will cease and the tax increases due to consolidation will occur incrementally over the remaining time frame.

Completed forms can be faxed back to 403.268.8278, or mailed to:

The City of Calgary  
Assessment Business Unit, IMC #8002  
PO Box 2100, Station M.  
Calgary, Alberta T2P 2M5

If you would like to learn more about business tax consolidation, please visit [calgary.ca/btc](http://calgary.ca/btc). If you have any questions about the application form, call us at 403.268.2888.

Yours truly,



Wilhelm Malan  
Manager, Customer & Governance Services  
Assessment, IMC #8002

Attachment: Business Tax Consolidation Mitigation Application Form

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### Business Tax Consolidation Mitigation Application Form

For limited benefit non-profit organizations and bingos that are exempt from business tax but not from property tax and identified in Report FCS2012-0139.

<b>Organization Name and Mailing Address:</b> YEE FUNG TOY SOCIETY 202B CENTRE ST SE CALGARY, AB	<b>Property Roll Number:</b> 068017300  <b>Business Identifier:</b> 521559  <b>Location Address:</b> 202B CENTRE ST SE	<b>For Office Use Only</b>  Date In: _____  <b>Reviewed:</b> Yes <input type="checkbox"/> No <input type="checkbox"/>  Date: _____  Approved: Yes <input type="checkbox"/> No <input type="checkbox"/>
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**Please confirm the above information. If it is incorrect, please provide the correct information in an attachment.**

<b>A. PROPERTY/PREMISES INFORMATION</b>
1) Is the organization named above still at a non-profit organization? <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span> a. If no, when did the organization change its non-profit status
2) Is the organization named above still at the above location address? <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span> a. If not, when did the organization change locations?  <div style="display: flex; justify-content: space-between;"> <span>Date: _____</span> <span>Location: _____</span> </div>
3) Does the organization own the property it occupies? <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span> i) If no, please proceed to question #4. ii) If yes, is any portion of the property under lease/rent to another party? <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span> a. If yes, please provide a copy of the lease and/or the relevant details (i.e. area, term, a floor plan with the rented area demarcated).
If your organization owns the property it occupies (i.e., you answered yes to question #3) please ensure that the above property details are correct, sign the declaration and send in the form. If your organization does not own the property please proceed to question #4.
4) Does your organization <b>lease/rent</b> the property it occupies? <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span>  If yes, please do the following: i) State the amount of space currently under rent/lease: _____ sq. ft. ii) Provide a letter from your landlord stating that: <ul style="list-style-type: none"> <li>they understand you are applying for a mitigation program;</li> <li>the mitigation program will be administered through a property tax refund;</li> <li>The City will calculate the amount of the tax refund using its own methodology which may differ from the methodology used to apportion property tax by the landlord; and,</li> <li>they will remit any benefit arising from the mitigation program back to your organization.</li> </ul>

Information on this form and any attachments are collected under the authority of the *Municipal Government Act s.295 RSA 2000* and the *Freedom of Information and Protection of Privacy s.33(c) RSA 2000*. It will be used solely for the purpose of administering The City of Calgary Assessment's business tax consolidation mitigation program for limited benefit non-profit organizations and bingos. For information concerning the privacy of the information collected, please contact the Assessment FOIP Program Administrator at (403) 268-2888.

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### B. SUMMARY OF DOCUMENTS REQUIRED WITH THIS APPLICATION

- ☐ If you lease/rent the property you occupy, a letter from your landlord stating that they acknowledge this application for the Business Tax Consolidation Mitigation Program, that they understand that The City will determine the amount of the refund, and that they will pass on the full benefit arising from the refund back to your organization.

I certify that I am authorized to submit this application on behalf of the organization, and that the information provided on this form, and the attachments to this form, is true and accurate in every respect. I understand that:

- The City will determine the amount of the tax refund based on the value of the property my organization occupies, which may be different from the methodology used by my organization or my landlord to apportion property taxes;
- that the deadline for this application is December 31, 2014; and,
- that this tax mitigation program will only exist for the 2014 and 2015 tax years,
- that the program will not to apply if my organization changes its non-profit status or changes its location.

NAME (print):		DATE:
POSITION:		SIGNATURE:
PHONE:	FAX:	EMAIL:

Fax form and applicable attachments to 403.268.8278.

Or mail to:

The City of Calgary, Assessment Business Unit IMC #8002  
Customer and Governance Services  
PO Box 2100, Station M, Calgary Alberta, T2P 2M5

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