



Report Number: EC2023-0612

Meeting: Executive Committee

Meeting Date: 2023 May 23

NOTICE OF MOTION

RE: 2023 TAX CANCELLATION FOR SILVERA FOR SENIORS' PROPERTY UNDER CONSTRUCTION

Sponsoring Councillor(s): Councillor Penner

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 to qualify for property tax exemption for seniors housing under MGA section 362(1)(m)(ii) there is a requirement that there be actual operational use of the property for the exempt purpose, and not an intended use such as a construction stage towards future operations;

AND WHEREAS Silvera for Seniors (Silvera) owns the property with the address of 2000 5000 50 AV SW (the Property) which was in 2022 included as part of a property exempt from taxation under MGA section 362(1)(m)(ii), pursuant to Silvera's plan to use the property as a seniors lodge site;

AND WHEREAS Silvera's use and operation of the Property ceased in 2014 when the Glamorgan building was demolished for Silvera's construction of the new Glamorgan Seniors Affordable Campus;

AND WHEREAS Silvera's intent is to construct a Lodge on the Property that once operational will be eligible for exemption under MGA section 362(1)(m)(ii), pursuant to Silvera's use of the properties as seniors' lodge accommodation as defined by the *Alberta Housing Act*;

AND WHEREAS the Property will not be in the planning and/or constructing stages throughout 2023 and thus is not eligible for a 2023 property tax exemption because the use requirement in MGA section 362(1)(m)(ii) is not being met;

AND WHEREAS the Property is not yet eligible for the City of Calgary's Non-Profit Tax Mitigation Program as the construction will not be completed within the program's required four year time frame;

AND WHEREAS Silvera is a designated a "management body" under the *Alberta Housing Act*, operates in Calgary, and provides Lodge housing under a Ministerial Order under the Ministry of Seniors and Housing, signed by both Silvera and The City of Calgary wherein The City may be requisitioned by Silvera for annual operating and capital deficits for the provision of Lodge Program and amounts necessary to establish or continue a reserve related to Lodge program;

AND WHEREAS The City has allocated operating and capital funding to Silvera through the One Calgary budget process from 2023 to 2026 for the Lodge Program in lieu of the requisition;

AND WHEREAS Silvera's liability for the municipal portion of the property taxes for the Property was cancelled by Council through a Notice of Motion in 2022;

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AND WHEREAS Silvera will be levied property taxes for 2023 totalling \$17,809.58 for The Properties including \$11,739.45 in municipal property taxes and \$6,070.13 in provincial property taxes;

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 2023 Municipal portion of the property taxes for roll number 202762597 be cancelled for all of 2023 in the amounts of \$11,739.45.

AND FURTHER BE IT RESOLVED that The City of Calgary request the Mayor to write a letter to the Ministers of Education and Municipal Affairs requesting that The Province cancel the Provincial requisition portion of the property taxes on The Property for the 2023 tax year.

Attachment(s)

1. Notice of Motion Checklist Silvera 2023