



2024 Non-Profit Tax Mitigation Report

2024 September 4



Recommendation

That the Executive Committee recommend that Council, under the authority of section 347 of the Municipal Government Act (MGA), cancel municipal property taxes for qualifying non-profit organizations (Attachment 2).

Previous Council Direction

At the 2023 November 28th Combined Meeting of Council the 2023 Assessment and Tax Circumstances Report 2 was carried.

Exempt Organizations and the Non-Profit Tax Mitigation Policy

At the 2014 December 15 Regular Meeting of Council, through C2014-0919, Council adopted the Non-Profit Tax Mitigation Policy to cancel the municipal property taxes of non-profit organizations:

- That paid tax during the construction period of their facility; and
- Whose subsequent use of the property met the criteria for property tax exemption.



Highlights

- **Reason for recommendations:** Once a year, Council approval is requested to cancel prior year taxes for eligible non-profit facilities under construction, in accordance with the Non-Profit Tax Mitigation Policy.
- **What does this mean for Calgarians?** The tax cancellation provides financial support to eligible exempt non-profit organizations pursuant to Council direction.
- **Why does it matter?** This report recommends that Council cancels \$28,980.23 in property taxes overall to support accuracy, fairness, and transparency.



Non-Profit Tax Mitigation Eligibility



Building permit issued



Application for tax cancellation submitted



Property tax exemption submission approved



The property has begun to be used for the exempt purpose



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