

PROPOSED

CD2024-1202
ATTACHMENT 2

BYLAW NUMBER 9M2025

BEING A BYLAW OF THE CITY OF CALGARY TO PROVIDE PROPERTY TAX EXEMPTIONS TO NON-MARKET HOUSING HELD BY NON-PROFIT ORGANIZATIONS *****

WHEREAS Council may by bylaw exempt from property taxation a property held by a non-profit organization pursuant to section 364(1) of the Municipal Government Act, RSA 2000, c. M-26;

AND WHEREAS Council has approved The City of Calgary Housing Strategy 2024-2030 report on September 16, 2023 (CD2023-0749), which recommended that Council pass a bylaw to exempt properties held by non-profit organizations providing non-market housing from property taxation;

AND WHEREAS Council has considered the report attaching this Bylaw, CD2024-1202, and has decided to implement this tax exemption as directed in report CD2023-0749;

NOW, THEREFORE, THE COUNCIL OF THE CITY OF CALGARY ENACTS AS FOLLOWS:

Short Title

1. This Bylaw may be cited as the “Non-Market Housing Property Tax Exemption Bylaw”.

Definitions and Interpretation

2. (1) In this Bylaw:
 - (a) “*Act*” means the Municipal Government Act, RSA 2000, c. M-26;
 - (b) “*assessed person*” means a person who is named on an assessment roll for a property in accordance with section 304 of the *Act*;
 - (c) “*City*” means the municipal corporation of The City of Calgary, and includes the geographical area within the boundaries of The City of Calgary where the context so requires;
 - (d) “*Municipal Assessor*” means the person appointed as the designated officer under Bylaw 49M2007, or that person’s delegate;
 - (e) “*non-market housing*” means property that is used to provide rental housing for income groups not served by the private market where:
 - i. the provider has an income verification process in place to qualify its tenants for housing services, and

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- ii. the rent is no more than 80 percent of the average market rent listed in the most recent Canada Mortgage and Housing Corporation (CMHC) rental market report for the *City* for properties that have a similar number of bedrooms;
- (f) “*non-profit organization*” means an organization that is:
- i. a society incorporated under the *Societies Act*, RSA 2000, c S-14,
 - ii. a company incorporated under Part 9 of the *Companies Act*, RSA 2000, c C-21, or
 - iii. an organization that is incorporated in any jurisdiction, or any other entity established under a federal law or law of Alberta, provided that such organization or entity is prohibited by the laws of the jurisdiction governing its formation or establishment, or by its articles of incorporation or articles of continuance, from distributing income or property to its shareholders or members during its existence; and
- (g) “*taxes*” means the property taxes owing on a property under Division 2 of Part 10 of the *Act* that are imposed for the purposes of raising revenue to be used towards the payment of:
- i. the expenditures and transfers set out in the municipal budget approved by Council, and
 - ii. the requisitions, as that term is defined in section 326(1)(a) of the *Act*.
- (2) Nothing in this Bylaw relieves a person from complying with any Federal or Provincial law or regulation, other bylaw or any requirements of any lawful permit, order or licence.
- (3) Where this Bylaw refers to another Act, bylaw, regulation or agency, it includes reference to any Act, bylaw, regulation or agency that may be substituted therefore.
- (4) Every provision of this Bylaw is independent of all other provisions and if any provision of this Bylaw is declared invalid for any reason by a Court of competent jurisdiction, all other provisions of this Bylaw shall remain valid and enforceable.

Tax Exemption

3. (1) An assessed *person's* property is exempt from 100 percent of the *taxes* on the portion of that person's property within the *City* that is:
- (a) classified as residential;

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- (b) held by a *non-profit organization*;
 - (c) used to provide *non-market housing*; and
 - (d) is not otherwise exempt from taxation under either the *Act*, or a regulation made under the *Act*, or Bylaw 5M2013.
- (2) For greater certainty, a property that is under construction is not exempt under this Bylaw until such time as the construction is completed and the property is available to tenants for *non-market housing*.
4. (1) The *Municipal Assessor* may request information from the *assessed person*, or the *non-profit organization*, in order to determine a property's eligibility for an exemption under this Bylaw including:
- (a) proof of non-profit status;
 - (b) rent rolls; and
 - (c) a declaration and supporting documentation from the *non-profit organization* confirming its income verification process for tenants.
- (2) If requested by the *Municipal Assessor*, the information in subsection (1) must be provided by an *assessed person* or *non-profit organization* in an application, and such application must be in the form required by the *Municipal Assessor*.

Alberta Human Rights Act Applies

5. Nothing in this Bylaw purports to limit the application of the *Alberta Human Rights Act*, RSA 2000, c A-25.5 to *non-market housing* providers receiving exemptions under this Bylaw.

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Coming into Force

6. This bylaw comes into force on the day it is passed.

READ A FIRST TIME ON _____

READ A SECOND TIME ON _____

READ A THIRD TIME ON _____

MAYOR

SIGNED ON _____

CITY CLERK

SIGNED ON _____