



**Report Number:** C2018-0495

**Meeting:** Regular Meeting of Council

**Meeting Date:** 2018 April 23

## NOTICE OF MOTION

### **RE: SILVERA FOR SENIORS PROPERTY TAX CANCELLATION**

**Sponsoring Councillor(s):** COUNCILLOR WARD SUTHERLAND

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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 owns the properties with roll numbers 202366720 (previously roll number 086157203), 065006207 and 201443702 (The Properties) which were, in 2014 and years prior, exempt from taxation under MGA section 362(1)(m)(ii), pursuant to Silvera's use of the properties as seniors housing;

AND WHEREAS Silvera's use and operation of The Properties, ceased in 2014 when the buildings were demolished for Silvera's construction of the new Elbow Valley and Jacques Lodge facilities;

AND WHEREAS The Properties will be under development throughout 2018 and thus are not eligible for a 2018 property tax exemption because the use requirement in MGA section 362(1)(m)(ii) is not being met;

AND WHEREAS Silvera is a designated "management body" under the Alberta *Housing Act* operating within Calgary providing Lodge housing under the Ministry of Seniors and Housing, with Silvera and the City of Calgary intricately and uniquely associated by Ministerial Order wherein the City of Calgary is responsible for Silvera's annual deficits and amounts necessary to establish a reserve related to Lodge facilities;

AND WHEREAS any budgetary deficit in the Lodge Program caused by said payment can be requisitioned through The City's budget process, an entitlement of Silvera under its Ministerial Order and the *Housing Act*;

AND WHEREAS Silvera's liability for property taxes for The Properties for 2015 and 2016 and municipal property taxes for 2017 were cancelled by Council through Notices of Motion;

AND WHEREAS Silvera will be levied property taxes for 2018 totaling \$ 216,029.66 for The Properties. This amount includes \$ 133,487.18 in municipal property taxes and \$ 82,542.48 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 2018 property taxes for The Properties, specifically roll numbers 202366720, 065006207 and 201443702, be cancelled for the Municipal portion of \$ 133,487.18, representing the 12 months in 2018.

AND FURTHER BE IT RESOLVED that the City of Calgary request the Province of Alberta cancel the Provincial requisition portion of the property taxes on Silvera's properties for the 2018 tax year.