



**City of
Lloydminster**

Policy

Policy Title:	Non-Profit Organization Property Tax Exemptions	Policy Number:	018-2017
Date of Adoption:	October 23, 2017	Motion Number:	299-2017
Date of Amendment:	May 27, 2019	Motion Number:	135-2019

1. Purpose:

- 1.1. To provide Members of Council and Administration with a framework for assessing tax exemptions for property owned by Non-Profit Organizations.

2. Objective:

- 2.1. To ensure compliance with Section 314 of the *Lloydminster Charter*, and provide Council, Administration and Non-Profit Organizations with a clear process to address property tax exemption requests.

3. Definitions:

Administration	An employee or contract employee of the City of Lloydminster.
Members of Council	An individual elected pursuant the <i>Saskatchewan Elections Act 2015</i> as a Member of Council.
Non-Profit Organizations	As defined in Section 183(f) of the <i>Lloydminster Charter</i> .

4. Scope:

- 4.1. This policy applies to all Members of Council and all Administration that are responsible for the administration of property taxes.

5. Policy Instructions:

- 5.1. A request to Council by a Non-Profit Organization for a property tax exemption shall:
 - 5.1.1. be submitted in writing, addressed to the City of Lloydminster Property Tax Department, and signed by the applicant;
 - 5.1.2. be submitted by a Non-Profit Organization;

- 5.1.3.** include a completed Non-Profit Organization Application for Property Tax Exemption, attached as Schedule "A", as required by the *Community Organization Property Tax Exemption Regulation*;
 - 5.1.4.** include Certificate of Incorporation or any other proof of non-profit status, as well as a Certificate of Title or current Lease Agreement with the Property Owner;
 - 5.1.5.** explain the purpose of the Non-Profit Organization and what services it provides to the community;
 - 5.1.6.** outline what benefits the Non-Profit Organization provides to the general public;
 - 5.1.7.** include any available brochures, newsletters or other pertinent information relative to the organization;
 - 5.1.8.** include an annual audited financial statement for the year preceding the taxation year the request for tax exemption is being made;
 - 5.1.9.** include comments from the City Assessor as to whether the Non-Profit Organization is eligible for exemption under the *Community Organization Property Tax Exemption Regulation* (COPTER).
- 5.2.** Each application shall be considered on a case-by-case basis.
- 5.3.** If the property held by the Non-Profit Organization is deemed to meet the requirements of Section 314 of the *Lloydminster Charter*, the property shall be assessed as exempt from all taxation.
- 5.4.** Council may approve the property tax exemption for a Non-Profit Organization for up to a maximum of three (3) years as per *COPTER*. After this time period has expired, a new application shall be required.
- 5.5.** If Council grants an exemption to a Non-Profit Organization and later determines that for all or part of the taxation year, the Non-Profit Organization or the exempt property no longer meet the conditions for exemption, then Council may:
- 5.5.1.** cancel the exemption for all or part of the taxation year; and
 - 5.5.2.** require the Non-Profit Organization to pay property tax for the period that the exemption was cancelled.
- 5.6.** The deadline for submission of a Non-Profit Organization Application for Property Tax Exemption is September 30th of the year preceding the taxation year.
- 5.7.** Any requests for additional information by the City of Lloydminster shall be completed by the Non-Profit Organization within seven (7) calendar days of the request.
- 5.8.** The onus is on the Non-Profit Organization to self-identify through the application process.
- 5.9.** At least 45 days prior to the deadline, Administration shall:

- 5.9.1.** annually advertise the deadline for submission of the Non-Profit Organization Applications for Property Tax Exemption in the local media; and
 - 5.9.2.** send out written notification to any Non-Profit Organizations whose tax exemption status' expires for the following taxation year.
- 5.10.** Applications shall be denied if the Non-Profit Organization fails to meet the deadline for submission.
- 5.11.** If a Non-Profit Organization purchases or leases a property after the deadline for submission, they may still submit an application and it would be at Council's discretion to approve an exemption for the portion of the year that the Non-Profit Organization occupied the property.

6. Penalty:

- 6.1.** Any staff member found to be in violation of this policy may be subjected to a disciplinary action. Such action may be dependent upon the nature of the breach of this policy; discipline may range from a written warning to dismissal with cause.
- 6.2.** Any Member of Council found to be in violation of this policy may be dealt with utilizing the "*Code of Conduct Bylaw*" or provisions of "*The Lloydminster Charter*."

7. Responsibility:

- 7.1.** City Council shall review and approve all policies;
- 7.2.** City Administration shall administer the policy through the use of a supporting procedure;
- 7.3.** Assessment and Taxation Department shall be responsible for creating and amending a supporting procedure.
- 7.4.** This Policy shall be reviewed three (3) years from date of last amendment.

SCHEDULE "A"



LLOYDMINSTER

**Non-Profit Organization Application
for Property Tax Exemption**

City of Lloydminster

Deadline for Submission:

September 30th

(for exemption in the following taxation year)

Mail or Drop Off To:

Assessment and Taxation Department

City of Lloydminster

4420 – 50 Avenue

Lloydminster, AB/SK

T9V 0W2

OR

E-mail a Signed Copy To:

taxes@lloydminster.ca



APPLICATION FOR PROPERTY TAX EXEMPTION

FOR OFFICE USE ONLY

Property Roll Identifier: Taxation Year: Date:

Legal Description: Lot Block Plan *OR*
 Part Section Township Range Meridian

Municipal Property Address:

Total Assessment: Land Assessment: Building Assessment:

PART 1 – PROPERTY INFORMATION

Name of Property Owner:

Business Phone #: Other #: Fax #:

Address of Property Owner (incl. Postal Code):

Address of Property for which exemption is requested:

Portion/Area of the property held by the organization:
 All Part Area occupied (sq ft):

Is there an agreement in place that confirms the portion of the property held by the organization?
 Yes - Expiry Date is (mm/dd/yyyy): No

Date organization took occupancy (mm/dd/yyyy):

PART 2 – ORGANIZATION INFORMATION

Name of organization operating the facility:

Business Phone #: Fax #:

Act under which organization is registered as a non-profit organization:

Registration #:

Organization's objectives/purposes: (Note-max space is 3 lines each for proper printing)

1.
2.
3.
4.
5.



APPLICATION FOR PROPERTY TAX EXEMPTION

Are the resources of this organization devoted to the above objectives/ purposes?	<input type="checkbox"/> Yes	<input type="checkbox"/> No *attach explanation
Are there any monetary gains or benefits received by the organization as a result of its provision of services?	<input type="checkbox"/> Yes *attach explanation	<input type="checkbox"/> No
Does your organization expect to move from this property during the following year(s)?	<input type="checkbox"/> Yes *attach explanation	<input type="checkbox"/> No
Is any income or profits from the organization paid to a member or shareholder of the organization other than as wages?	<input type="checkbox"/> Yes *attach explanation	<input type="checkbox"/> No
Are the organization's services similar to any other organization and/or business?	<input type="checkbox"/> Yes *attach a sheet providing the organization/business name(s)	<input type="checkbox"/> No

**This information is being collected for property tax exemption purposes in accordance with the Lloydminster Charter, Community Organization Property Tax Exemption Regulation (AR281/98) and s.25 of the Local Authority Freedom of Information and Protection of Privacy Act. All personal information will be managed in compliance with the provisions of the LAFOIP Act. Questions about the collection of this information can be directed to the Office of the City Clerk at 780-875-6184.*

PART 3 – RETAIL COMMERCIAL OR LICENSED AREA

Does the organization have a retail commercial area at this location? Yes No

If yes, do you operate this area? Yes No Area (Sq. Ft):

What goods or services are sold at the retail commercial area? (Note-max space is 7 lines for proper printing)

For what purpose is the net income from the retail commercial area used? (Note-max space 7 lines)

Has an area within the facility been issued a gaming/liquor license?

Yes (enclose copy) No Class: Area (Sq. Ft):



APPLICATION FOR PROPERTY TAX EXEMPTION

PART 4 – PROPERTY USE INFORMATION

All Organizations (including those noted below):

List the facilities and services provided and how they benefit the general public. (Note-max space is 3 lines for proper printing)

1.

2.

3.

4.

5.

What times are they accessible to the general public? (Note-max space is 2 lines for proper printing)

What are the membership requirements including fees? (Note-max space is 3 lines for proper printing)

Describe the purpose for which the facility is used. (Note-max space is 3 lines for proper printing)

Describe the typical beneficiary and where they reside. (Note-max space is 3 lines for proper printing)

Are there any restrictions in place preventing anyone from using the facility? Yes No

If there are restrictions, explain. (Note-max space is 3 lines for proper printing)

Are the services provided by the organization advertised and promoted to the general public, or primarily to members?

General Public Members



APPLICATION FOR PROPERTY TAX EXEMPTION

Facilities for the Care and Supervision of Children: Not Applicable

Is the organization licensed under the Daycare Regulations by the Province?

Yes (enclose copy) No

How many children are you licensed for? How many full time children are supervised?

What type of facility do you operate? Daycare Nursery School Drop-In Center

Sports or Recreation Facility: Not Applicable

List the sports and recreation activities occurring at the facility.

1.
2.
3.
4.

How many hours per week is your portion of the facility operated for sports and recreation?

Are the majority of those participating in sports or recreation under the age of 18? Yes No

Percentage of time participants under the age of 18 use facility: %

Community Association: Not Applicable

Describe the charitable and benevolent purpose that is for the benefit of the general public.

1.
2.
3.
4.

How many hours per week is this facility operated for this purpose?

PART 5 – CONTACT INFORMATION

Contact Name: Position with Organization:

Business Phone #: Other #: Fax #:

Mailing Address for non-profit organization (incl. Postal Code):

President of Organization:

Business Phone #: Other #: Fax #:

Treasurer of Organization:

Business Phone #: Other #: Fax #:



APPLICATION FOR PROPERTY TAX EXEMPTION

PART 6 – REQUIRED INFORMATION – *please ensure the following are submitted as attachments*

<input type="checkbox"/>	1. Certificate of Incorporation, current confirmation that the organization is registered in good standing and the Memorandum of Association and the Articles of Association, if any.
<input type="checkbox"/>	2. Copies of: <ul style="list-style-type: none"> • The organization’s most current financial statements, • Certificate of Title (if applicable), • The current lease agreement with the property owner (if applicable), • A plan showing the area leased.
<input type="checkbox"/>	3. If applicable, a letter from the property owner confirming that he/she is aware of this exemption application and understands that the municipality will estimate taxes on the area occupied by the organization based on methodology that may be different from that used by the landlord.
<input type="checkbox"/>	4. Any available brochures, newsletters or other pertinent information relative to the organization.
<input type="checkbox"/>	5. Additional explanation/information (as applicable): <ul style="list-style-type: none"> • Required further to Part 2 • Copy of gaming/liquor license. • Copy of daycare licensing • If there were space limitations for any other questions, please provide additional information in a separate document and attach to this application.
<input type="checkbox"/>	6. Any other information that the Assessment Department may deem necessary.

DECLARATION

I certify that I am authorized to submit this application on behalf of the organization, and that the information provided on this application form, and as attachments to this form, is true and accurate in every respect, and that all information required under Part 6 of this application is included.

Name: Position:

Signature of Authorized Representative (on behalf of organization):

_____ Date: _____

Please send or drop-off the completed application and all required attachments no later than September 30th of the year preceding the taxation year that an exemption is being applied for to:

**Assessment and Taxation Department
City of Lloydminster
4420 – 50 Avenue
Lloydminster, AB/SK
T9V 0W2**

OR E-mail a signed application and all attachments to taxes@lloydminster.ca.

We may contact you if we have further questions or require clarification.

Late applications will not be accepted.