

City of Prince Albert Statement of POLICY and PROCEDURE			
Department:	Financial Services	Policy No.	51
Section:	Assessment & Taxation	Issued:	December 18, 2006
Subject:	Policy & Procedure for Applications for Tax Relief	Policy Effective:	October 24, 2011
Council Resolution # and Date:	Council Resolution No. 0803 of October 24, 2011	Page:	1 of 5
		Replaces:	Council Res. 0767
Issued by:	Brian Moore, City Assessor	Dated:	December 18, 2006
Approved by:	Joe Day, Director of Financial Services	Procedure Amendment:	

1. POLICY

- 1.01 That any organization that applies to the City for property tax relief based on the social benefit that the organization provides, will submit its request pursuant to this policy.
- 1.02 This policy does not apply to requests for tax refunds due to the discovery of incorrect assessment or tax data or calculations (obvious errors).

2. PURPOSE

- 2.01 The purpose of this policy is to establish a consistent procedure for administration to utilize to prepare material for Council in instances where organizations apply to the City for property tax relief.
- 2.02 The purpose of this policy is to standardize:
1. The submission deadline for applications;
 2. The information that accompanies every application to the City for tax relief;
 3. The guiding principles that City Council gives consideration to when evaluating applications;
 4. A list of general issues that Council gives consideration to in its evaluation of applications; and
 5. A list of industries that Council will review as it gives consideration to each application to ensure it is aware of any potential conflicts that could arise from providing the requested tax relief.
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3. SCOPE

- 3.01 This Policy applies to any organization that owns taxable property within the City of Prince Albert and requests tax relief based on the social benefit that the organization provides.

4. RESPONSIBILITY

- 4.01 Council is responsible for making the final decision regarding the abatement or exemption of taxes under the authority of Sections 244, 262, and 263 of The Cities Act.
- 4.02 The Cities Act (Section 101(1)(h)) authorizes Council to provide tax relief in certain instances, and this is an authority that Council can't delegate to administration; all requests for tax relief must be forwarded to Council for its decision.
- 4.03 The Director of Financial Services is responsible for ensuring all requests are in compliance with this policy before information is forwarded to City Council for its decision.

5. DEFINITIONS

- 5.01 Tax Abatement – The cancellation, reduction, refund of taxes as defined in Section 244 of The Cities Act.
- 5.02 Tax Exemption – The exemption from taxation in whole or in part as defined in Sections 262 and 263 of The Cities Act.
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6. REFERENCES & RELATED STATEMENTS OF POLICY & PROCEDURE

6.01 The particular Sections of the Cities Act that a request for tax relief must be processed under are:

- 244 – Cancellation, reduction, refund or deferral of taxes, or
- 262 – Exemptions from taxation
- 263 – Exempt property and other taxing authorities
- 101(1)(h) – Council’s Authority

7. PROCEDURE

7.01 Application Deadlines

Applications for tax relief under this guideline with all supporting documentation must be made prior to **October 15th** of the year prior to the first year for which an application is being made. Any application received or perfected after the stated deadline will not be considered until the next cycle of applications. It is the responsibility of the applying organization to ensure they are aware of and meet the stated deadline.

The report accompanying the recommendation will interpret the data supplied as it relates to the guideline to assist Council in making its legislatively required determinations.

7.02 Corporate Status

The applicant must provide Proof of non-profit corporate status or an acceptable equivalent status.

7.03 Financial Statements

The applicant must provide the most current audited or reviewed financial statement.

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7.04 Budget

The applicant must provide the most recent budget for the organization.

7.05 Approvals, Licences & Certificates

The applicant must provide copies of any document provided by a level of government that authorizes the operations of the applicant.

7.06 General Information

The applicant must provide a summary of the organization including:

1. How the organization is governed (i.e. Board structure and composition, as well as the use of employees and volunteers)
 2. The objectives of the organization
 3. Relevant statistics illustrating the benefits to the community as a result of the activities of the organization with emphasis on groups benefiting directly or indirectly.
 4. "Tiered" benevolent organizations should provide data on how all levels of their organization inter-relate and contribute to the objectives of the organization.
 5. Where appropriate, provide a breakdown of salaries and benefits between administrative, professional and operational/client staff.
 6. Relative statistics including a description of client catchment area and demographics of the current client base.
 7. A summary of the restrictions on who may avail themselves of the use of the services of the organization.
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7.07 At a minimum any applicant seeking an exemption would be required to:

1. Be registered as a non-profit corporation or acceptable equivalent.
 2. Have objectives of enhancing the health, safety, or welfare of the citizens of Prince Albert. A linkage to the provision of support to youth, the physically or emotionally challenged or other groups identified as deserving by council must be clear in the documentation.
 3. Be applying for tax relief for a property that is owned, occupied and utilized by the applying organization for the purpose of meeting the objectives of the organization or the applicant meets all other criteria and occupies property owned by an organization normally exempt under the legislation.
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