

# COPTER APPLICATIONS GUIDELINES

## Community Organization Property Tax Exemption Regulation

### **BACKGROUND**

Provincial legislation - Municipal Government Act (MGA) and Community Organizations Property Tax Exemption Regulation (COPTER) - set the criteria and classification for property tax exemptions. The intent of the legislation is to reduce the tax burden on eligible non-profit organizations so they may continue to provide the necessary services, support or charitable programs to all Strathmore residents.

Non-profit organizations or businesses seeking property tax exemption need to apply with supporting documentation to Wildrose Assessment by September 30, of the year prior to the taxation year to be reviewed for eligibility. If an organization is approved, it will need to complete a renewal form each subsequent year. The renewal form must be completed and submitted to Wildrose Assessment by September 30, in the year prior to the taxation year. If the exempt organization moves to a new location in the current taxation year, a new application form must be completed and submitted to Wildrose Assessment.

### **PROPERTY TAX APPLICATION FORM EXPLANATION**

COPTER forms are available online at [www.strathmore.ca/Assessment/COPTER](http://www.strathmore.ca/Assessment/COPTER). For assistance, please contact [admin@wildroseassmt.com](mailto:admin@wildroseassmt.com) or call 403-343-3357.

If you complete the form online, ensure you save any unfinished work as a separate document – the answers you provide will not be saved the next time you download the form from the website.

<b>Part/Section of Form</b>	<b>Required Information</b>	<b>Comments</b>
<b>PART 1 – PROPERTY INFORMATION</b>		
Name of Property Owner	The owner of the property in which the organization is currently leasing space from	Provide the name of the property owner and if applicable, the property management company
Contact information for property owner	Mailing address, telephone number and fax number of the property owner	
Address of property for which exemption is requested	Location of the subject property used or held by the non-profit organization	This is the civic address of the property
Business Identifier	This information may not be available	If you do not have this information, please leave it blank

Part/Section of Form	Required Information	Comments
Portion / Area of the property held by the organization	Indicate whether the entire or portion of the property is being exempted. Provide the area in square feet	This information should be available on the lease agreement between the landlord and the tenant
Lease, license, or permit	Indicate whether the facility is under a lease, license or permit	<ul style="list-style-type: none"> <li>• Provide a copy of the lease or contract</li> <li>• If the agreement is extensive, we require only the following parts of the lease: <ul style="list-style-type: none"> <li>○ Names of the parties</li> <li>○ Terms of lease</li> <li>○ Square footage of space</li> <li>○ Rent information</li> <li>○ Any part of lease that refers to property tax exemption</li> <li>○ Signatures of the parties involved</li> </ul> </li> </ul>
What type of building is the association located?	Please check the applicable building type	<p>The type of building is in relation to the main use of the building</p> <ul style="list-style-type: none"> <li>• Retail building type: Similar to that of a strip mall, or a shopping center</li> <li>• Office building: Building of mainly office spaces</li> <li>• Residential: multi-residential buildings, or single-family residential properties</li> <li>• Special Use: is a building built specifically for the use of the property and cannot be easily converted into a different property use. (e.g. aviary)</li> <li>• Warehouse</li> <li>• Other: if none of the above applies please check this box and specify the building type</li> </ul>
Date organization took occupancy: (MM/DD/YYYY)		
<b>PART 2 – ORGANIZATION INFORMATION</b>		
Name of non-profit organization	Name of the organization that is seeking exemption	<ul style="list-style-type: none"> <li>• Please ensure that the name of the organization is the same as what is on the lease</li> <li>• If non-profit organization owns the property, it should be the same name as on the Certificate of Title</li> </ul>
Does the organization have registered charitable status with Canada Revenue Agency (CRA)?	If yes, provide the registration number	One of the required documents is a confirmation of your charitable status

<b>Part/Section of Form</b>	<b>Required Information</b>	<b>Comments</b>
Organization's Objectives/ purposes	Describe the activities that take place within the facility or property held by the non-profit organization	
Are the resources devoted to the above objectives/purposes	Please check Yes or No If no, please explain	
Does the organization receive funding from external sources?	<ul style="list-style-type: none"> <li>Please check Yes or No</li> <li>If yes, provide details in an attachment</li> </ul>	An example of external funding would be funding from the provincial or federal government Funding from another non-profit or for-profit business outside of your non-profit organization
Will the organization be in the location for the applicable taxation year?	Please check Yes or No If yes, please indicate whether the lease states the occupancy and termination date	<ul style="list-style-type: none"> <li>Note the occupancy and termination date if it is not stated in the lease provided</li> <li>If the organization is moving during the applicable taxation year, a new application form will have to be completed for the new location</li> </ul>
<b>Income or Profits</b> Please provide current list of employees, senior management and directors and their remuneration?	This question is waived if non-profit organization is a valid CRA registered charity You can provide just the job titles and their corresponding salary	Please provide the top three full-time employees, and senior management including the director. We require this information to ensure that the funds of the non-profit organization are used solely for the purposes of the organization rather than benefiting the organization's director and employees. (AR 281/98 Section 16(1)(c))
Are the goods or services provided in the facility similar to goods and services provide by other organizations?	<ul style="list-style-type: none"> <li>Please Check Yes or No</li> <li>If yes, provide list of organizations</li> </ul>	The list does not have to be all inclusive, five similar organizations or businesses is sufficient
<b>PART 3 – RETAIL COMMERCIAL OR LICNESED AREA</b>		
Does the organization have retail commercial area at this location?	<ul style="list-style-type: none"> <li>Please Check Yes or No</li> </ul>	
Do you operate the retail commercial area?	<ul style="list-style-type: none"> <li>Please Check Yes or No</li> <li>Provide the names of the other organization operating the commercial area.</li> </ul>	

Part/Section of Form	Required Information	Comments
What goods or services are sold from the retail commercial area?	List the goods or services sold in the commercial area.	
What are funds generated from the retail commercial area used for?	Please indicate what the funds from the commercial area are used, for example: <ul style="list-style-type: none"> <li>• pay for operational cost, maintenance of the facility, wages for employees, programs that are provided to the community, etc.</li> </ul>	The net income generated from the commercial area must be used to fund the operational costs and capital costs of the exempt organization
Is an area within the facility under the Alberta Gaming and Liquor Regulation	<ul style="list-style-type: none"> <li>• Please Check Yes or No</li> <li>• Provide a copy of your license</li> <li>• Provide class and area (sq, ft)</li> </ul>	We have to confirm the class of license held, such as a "Class C" or a special event license, as stated in section 8(1) of COPTER
<b>PART 4 – PROPERTY USE INFORMATION</b> - The questions in this section are specific to the type of facility and the use of the property by the non-profit organization requesting the tax exemption		
Facilities on the property	Please list all facilities on the property	
Hours of operation	In a typical month, how many hours is the property open and available for use?	
Are users required to pay a fee?	<ul style="list-style-type: none"> <li>• Please check Yes or No</li> <li>If yes, please provide the fee amounts in detail</li> </ul>	For property tax exemption, a fee more than a minor entrance or service fee can be considered a restrictive factor
Are memberships related to the use of the property?	Provide details if yes	For property tax exemption, a mandatory membership can be considered a restrictive factor unless the requirement is to complete an application and pay a minor membership fee
Are there reasons why someone would be denied access to the property?	<ul style="list-style-type: none"> <li>• Please Check Yes or No</li> <li>Provide details if yes</li> </ul>	<ul style="list-style-type: none"> <li>• For property tax exemption, denying access because of age, race, religion, ability to pay and so on can be considered a restrictive factor</li> </ul> <p>The organization should encourage the public to use the facility and the services they provide</p>

Part/Section of Form	Required Information	Comments
Are services advertised to the public or members	Please check Public or Members	

**PART 5 – CONTACT INFORMATION**

**Contact Information**

Please provide the contact information of who Assessment can contact if further information is required, and the names of the president or director and treasurer.

**PART 6 – REQUIRED INFORMATION**

Please ensure all required information is submitted as attachments

**Acknowledgement and Certification (for all organizations)**

- Please read the certification carefully
- Ensure the individual completing this section and submitting the application has the authority to represent the organization
- Sign and date

**NOTE:** Only complete applications will be reviewed for property tax eligibility. If a complete application is not provided by the application deadline, your property may be deemed taxable for the current taxation year.

**Send completed applications to Wildrose Assessment by September 30th of the year preceding the taxation year.**

Attention: David Clark

Phone Number: 403-343-3357

Email: [admin@wildroseassmt.com](mailto:admin@wildroseassmt.com)