

# Property Tax Exemptions for Non-Profit Affordable Housing Providers

## What you need to know

Non-profit affordable housing providers that currently hold taxable properties should submit new exemption applications for the 2024 tax year. Starting in 2024, more non-profit affordable housing providers will be eligible for an exemption under the provincial [Community Organization Property Tax Exemption Regulation \(COPTER\)](#).

## Why?

Prior to 2024, rents and private leases were considered restrictions that made many non-profit affordable housing properties ineligible for exemptions across the province.

A [recent Court of King's Bench decision](#) gave new direction for how municipalities should interpret and apply eligibility criteria for exemptions.

## What's changed?

- Rent and leases are no longer considered restrictions.
- To be considered charitable and benevolent, the organization must be providing affordable housing for the relief of poverty – generally this means tenants qualify for below market rents based on their income.

## Other Exemption Criteria

- The organization must be a registered non-profit or charity.
- For mixed market properties that include affordable housing units, exemptions will be applied using time and space calculations for eligible uses on a per-unit basis.
- Organizations that restrict services based on race, culture, ethnic origin, or religious belief still do not qualify for tax exemption.

## What you should do

Organizations must submit a new exemption application so that The City can determine eligibility.

- Use the [Charitable and Benevolent \(beneficiaries inside Calgary\) form](#)
- Learn more about exemption applications [here](#).
- Provide supporting documentation including copies of rental policies, lease agreements<sup>1</sup> and other materials to demonstrate that housing services meet the criteria.
- Applications should be submitted as soon as possible and must be received by September 30, 2024, for The City to consider 2024 tax status corrections.

Organizations do not need to submit a new long-form application for properties that are already exempt.

## What to expect

Applications received by September 30, 2024, can expect:

- The City will review applications upon receipt.
- Organizations will need to pay their 2024 property tax bills by the June 28 deadline unless enrolled in [TIPP](#).
- If approved for exemption, The City will correct your 2024 tax status, and a credit will be issued to your account.
- Learn more about tax credits and refunds [here](#).

## Contact

Contact Assessment & Tax to ask questions and review eligibility.

Phone: 403-268-2888

Email:

[Assessment.Exemptions@calgary.ca](mailto:Assessment.Exemptions@calgary.ca)

<sup>1</sup> A lease agreement template is typically sufficient. If operating mixed-market or mixed-use properties, The City may require additional information on individual leases.