



REQUEST FOR DECISION

Meeting: September 22, 2025

Bylaw 1816 Property Taxation Exemption for Community Organizations

DESCRIPTION/BACKGROUND:

In July 2025, the Province of Alberta introduced amendments to the Community Organization Property Tax Exemption Regulation (COPTER) to improve clarity and consistency in how property tax exemptions are applied. As a result, the Town is updating its bylaw to align with the most current regulations.

Community organizations seeking a COPTER exemption must submit applications to the Town by September 30. Administration will review submissions and present any eligible applications to Council in October for consideration.

DISCUSSION/OPTIONS:

The amended legislation incorporates the following key changes as detailed in the attached regulation change summary provided by the province.

Key Regulation changes include:

- Application eligibility for organizations serving disadvantaged individuals.
- Application eligibility for certain types of non-profit continuing care homes, which are licensed under the Continuing Care Act.
- Clear exemption criteria for temporary and transitional housing.
- Several administrative updates have also been made throughout the regulation to ensure clarity, and consistency of interpretation.

All of the amendments to the regulation will be effective January 1, 2026.

PROPOSED RESOLUTIONS:

Moved by Councillor _____ to give Bylaw #1816, Property Taxation Exemption for Community Organizations Bylaw, 1st Reading.

ATTACHMENTS:

- 1.) Bylaw #1816
- 2.) Community Organization Property Tax Exemption Regulations (Schedule "A")
- 3.) Province of Alberta Regulation Change Summary – July 2025

APPLICABLE LEGISLATION:

- 1.) Community Organization Property Tax Exemption Regulations

PREPARED BY: Jennifer Place, Director of Corporate Services

APPROVED BY: Abe Tinney, CAO

DATE: September 17, 2025
