
Amendments to the Community Organization Property Tax Exemption Regulation

Regulation Change Summary - July 2025

Overview

The *Municipal Government Act (MGA)* provides the legislative framework for Alberta's municipal governments and establishes the province's property assessment and taxation system.

Under the *MGA*, the Community Organization Property Tax Exemption Regulation (COPTER) establishes the criteria under which municipalities provide property tax exemptions to non-profit organizations (NPOs). Many organizations in Alberta rely on these exemptions to support their operations and fulfill their charitable or benevolent purposes that serve the public interest.

The Government of Alberta has approved amendments to COPTER that improve clarity and consistency in the application of property tax exemptions.

Key Changes

Eligibility for Organizations Serving Disadvantaged People

COPTER now clearly indicates NPOs with a primary purpose to serve disadvantaged people are eligible for property tax exemptions, provided their activities meet the regulation's charitable or benevolent use criteria.

This interpretation aligns with policies in the *Alberta Human Rights Act (AHRA)* that help to address disadvantages, by recognizing that serving a specific disadvantaged population—when done for a charitable purpose that benefits the broader public—does not disqualify an organization from exemption.

- Stakeholders raised concerns that a key purpose of the NPO sector is improving lives of disadvantaged people and that the restricted access provisions in COPTER may prevent some of this work.

Continuing Care and Supportive Living Facilities

The updates will clearly allow for certain types of non-profit continuing care homes, licensed under the *Continuing Care Act (CCA)*, to be eligible for tax exemption. This clarification helps municipalities and non-profits better understand which care facilities are eligible for property tax exemptions.

Eligible facilities include type B (formerly known as designated supportive living) and type C (hospice and palliative) continuing care homes and Supportive Living Accommodations (such as group homes) licensed under the *CCA*. The facilities still must be held by a NPO and meet the relevant conditions of COPTER. These updates improve equitable treatment of properties that provide similar services.

Temporary and Transitional Housing

Clear property tax exemption criteria are added for non-profit temporary and transitional housing to provide greater certainty to organizations and promote consistent application across the province.

- Temporary and transitional accommodations offer wraparound services such as mental health and addiction support along with accommodations for disadvantaged persons.

Administrative Updates

For clarity and consistency of interpretation, updates include several administrative changes.

The *MGA* was amended, effective 2025, to establish property tax exemptions for subsidized affordable housing. These updates to COPTER clarify that affordable housing accommodations are not eligible for property tax exemption under COPTER.

A definition of minor entrance or service fee was added to clarify fees should not impede the use of property by the general public.

The list of 'Professional Sports Franchises' was updated to reflect Alberta's current professional teams.

Amendments also clarify that restricting access to administrative, parking, or storage areas for the purposes of safety, liability, or property protection does not affect exemption eligibility, if these areas support the NPO's purpose.

Implementation

Amendments to COPTER will take effect January 1, 2026, with the regulation extended so that it expires on December 31, 2030.

The Property Tax Exemptions in Alberta: a guide will be updated to reflect changes to COPTER and will be available on Open Alberta.

Resources

To learn more, please refer to:

- COPTER amendment regulation: [M.O. MAG:007/25 - Municipal Affairs](#)
- Current version of COPTER: https://open.alberta.ca/publications/1998_281
- Current version of the Property Tax Exemptions in Alberta: a guide: <https://open.alberta.ca/publications/0778541894>

Contact us

Phone: 780-422-1377
Toll-free in Alberta: 310-0000
Email: ma.aptp@gov.ab.ca