



REQUEST FOR DECISION

Meeting: October 14, 2025

Tax Exemption Applications under COPTER

DESCRIPTION/BACKGROUND:

The Town has, in previous years, accepted applications from community organizations for tax exemption under the Municipal Government Act – Community Organization Property Tax Exemption Regulation (C.O.P.T.E.R) and in accordance with the Town of Claresholm Bylaw #1526 (amended by bylaw #1816). This legislation allows qualified, non-profit or community organizations, to be granted some tax relief.

DISCUSSION/OPTIONS:

For the upcoming 2026 tax year, there are four (4) applications for review. Three (3) are simply re-applying after their previous three (3) year exemption and have provided all the necessary information that allows them to qualify for another three (3) tax years, from 2026-2028, as long as their status does not change during that period of time.

The fourth application received from Inclusion Foothills Association is a new applicant and is applying for only the bay they occupy, and rent, at 111-50th Ave West. They too are eligible for tax exemption under the COPTER guidelines.

Per the COPTER guidelines, **Section 16(1)(a)** *A municipality must grant a non-profit organization an exemption from taxation in a taxation year in respect of a property referred to in section 15 that is held by the organization if*

- (a) the non-profit organization, subject to subsection (1.1)*
- (b) the facility on the property is one of the facilities described in section 15 and the non-profit organization operates the facility on a non-profit basis,*
- (c) the funds of the non-profit organization are chiefly used for the purposes of the organization and not for the benefit of the organization's directors and employees,*
- (d) the property is not disqualified by virtue of subsection (2) or (3), and*
- (e) the requirements of subsections (4) and (5), if applicable, are met.*

Therefore, administration is recommending that Council accept the applications received for tax exemptions based on their non- profit or community organization status in alignment with the COPTER regulations.

PROPOSED RESOLUTIONS:

Moved by Councillor _____ to accept the application and exempt the taxes for The Claresholm Curling Club for 3 years, 2026-2028

Moved by Councillor _____ to accept the application and exempt the taxes for The Claresholm Golf Club for 3 years, 2026-2028

Moved by Councillor _____ to accept the application and exempt the taxes for the Prairie Winds Clubhouse Society for 3 years, 2026-2028

Moved by Councillor _____ to accept the application and exempt the taxes for Inclusion Foothills Association Space only for 3 years, 2026-2028 (their rented space only)

ATTACHMENTS:

- 1.) MGA – Community Organization Property Tax Exemption Regulation
- 2.) Claresholm Curling Club Application
- 3.) Claresholm Golf Club Application
- 4.) Prairie Winds Clubhouse Application
- 5.) Inclusion Foothills Association Application

APPLICABLE LEGISLATION:

- 1.) MGA – Community Organization Property Tax Exemption Regulation

PREPARED BY: Lisa Chilton, HR/Tax/Cemetery Administrator

APPROVED BY: Abe Tinney, CAO

DATE: October 8, 2025
