

Tax Forgiveness Criteria

In order to qualify for tax forgiveness property and/or facility would need to meet the following fundamental principles:

FUNDAMENTAL PRINCIPLES	DESCRIPTION
COMMUNITY BENEFIT	<ul style="list-style-type: none"> Organizations are of community benefit if they provide programs or services in the following areas: <ul style="list-style-type: none"> *charitable and benevolent activity *neighborhood community association or community league activity *arts/cultural activity *multicultural/ethnocultural activities *youth or senior citizen associations *amateur sports and recreation organizations *museums and interpretative exhibits *non commercial child care *aid to the disabled & handicapped, OR The programs and services provided by the organization are deemed of public benefit to citizens of Edmonton serving them either as a geographic community or community of interests; and <p>The organizations ability to provide those services is either more efficient, effective, accessible, or of a higher quality than would be provided by the city or the private sector; and</p> <p>The benefits of the programs and services improve the quality of life of citizens of Edmonton.</p>
INCORPORATION	<ul style="list-style-type: none"> The organization must be incorporated as a non-profit in accordance with Section 241(f) of the Municipal Government Act. The organization must be in good standing under the applicable act of legislation.
MISSION	<ul style="list-style-type: none"> The mission or goals of the organization are considered to serve the community.
VOLUNTEER	<ul style="list-style-type: none"> There is volunteer involvement in the organization's programs, activities or services.
ACCESSIBLE	<ul style="list-style-type: none"> The organization actively promotes participation of the community in the programs, activities and facilities. The programs are not considered elite in nature and are readily accessible to members of the community. The programs, activities and fees do not restrict community access or participation.
CHIEF USE	<ul style="list-style-type: none"> The activities that provide community benefit must be at a level representing approximately, at least, 60% of the usage of the property or part of the property.
QUALITY PROGRAMMING	<ul style="list-style-type: none"> The programs are considered of a quality meritorious to warrant public support.
COMMERCIAL IN NATURE	<ul style="list-style-type: none"> Normally, an organization would be not be considered for tax exemption if it is commercial in nature. If a non-profit organization is offering a competitive service but only to serve the mission or purpose of the organization it should be considered for exemption. For example, if food is served as part of an organizations programs to encourage socialization or for health reasons it may considered tax exempt.