



**City of Lloydminster  
Request for Decision (RFD)**

**Subject Matter: Non-Profit Tax Exemptions 2024 - 2026**

**Department: Office of the City Clerk**

Presented By: Scott Pretty

**Council Meeting Date: January 22, 2024**

**Recommendation:**

That Council approve the Non-Profit Property Tax Exemptions as outlined in Attachment A for the maximum 3-year period in accordance with the Non-Profit Organization Property Tax Exemptions Policy.

**Issue:** Administration is seeking approval of the Non-Profit Property Tax Exemptions for 2024-2026 in order to enable the Assessors to update the annual Assessment Roll.

**Background:** Council approved the Non-Profit Organization Property Tax Exemptions Policy in 2020. The policy set the deadline for submission of applications as September 30th of the year preceding the taxation year. All exemptions that had previously been approved by Council were expiring and needed to be re-applied for, in accordance with the policy.

This year, Administration received a total of fifty (50) property tax exemption applications from non-profit organizations. This included six (6) applications for properties that did not previously have an exemption approved. Five (5) of the six (6) new applications came from organizations that already had exemptions approved for other properties that they owned. The other property is a new applicant. Administration has reviewed them and determined that fifty (50) of the applications meet the requirements of the Non-Profit Organization Property Tax Exemptions Policy.

Should Council approve the Non-Profit Property Tax Exemptions for the maximum 3-year period, it will allow the Assessors to update the annual assessment roll and the assessment codes will not have to be updated again during this period unless there are changes to the organization or property that change their exemption status.

**Options:**

1. That Council approve the Non-Profit Property Tax Exemptions as outlined in Attachment A for the maximum 3-year period in accordance with the Non-Profit Organization Property Tax Exemptions Policy.
2. That Council approve the Non-Profit Property Tax Exemptions as outlined in Attachment A for a period less than the maximum 3-year period allowed within the Non-Profit Organization Property Tax Exemptions Policy. This will allow the Assessor to update the annual assessment roll for the current year, but will require the applicants to re-apply sooner than the maximum 3-year period allowable in the policy.
3. That Council request further information and that the item be brought forward to a future Regular Council Meeting for decision.



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**Alignment with Strategic Plan:** This item is in alignment with the following strategic area: Delivering Good Governance. These property tax exemptions are required to be passed by Council before the Assessors can make these properties exempt on the annual Assessment Roll.

**Legal Review:** N/A

**Governance Implications:** N/A

**Budget/Financial Implications:** Any properties that are approved as exempt will have the assessment code changed to exempt on the Assessment Roll. Based on the current mill rates, the approval of the additional applications in Attachment A would result in a decrease of approximately \$3,500 to the overall tax base from this year. The mill rate in 2024 would be updated to account for approval of these tax exemptions.

**Environmental Implications:** N/A

### Report Approval Details

Document Title:	2024 Non-Profit Exemptions.docx
Attachments:	- 2024 Non-Profit Exemption List.xlsx
Final Approval Date:	Jan 11, 2024

This report and all of its attachments were approved and signed as outlined below:

Doug Rodwell

Task assigned to Dion Pollard was completed by delegate Don Stang