



**SCHOOL SUPPORT NOTICE
CORPORATIONS
School Act, Section 156**

(For property owned by individuals) All individuals who own property located in a municipality where both a public school district and a Roman Catholic separate school district exist are required to file this notice when a property is acquired. An individual may file a notice at any subsequent time.

Consistent with the **Constitution Act, 1982 (Canada)**, the **School Act** provides:

1. That individuals who are Roman Catholic must direct their taxes in support of schools to the Roman Catholic separate school district. A Roman Catholic is defined as an individual who recognizes the Pope as head of the Church (i.e. Roman Catholic, Greek Catholic, Ukrainian Catholic).
2. That all other individuals must direct their taxes in support of schools to the public school district.
3. Where 2 or more individuals (where 1 or more is Roman Catholic) own property, they must direct their taxes in support of schools to the public school district and the Roman Catholic separate school district in proportion to their ownership. Joint owners are deemed to own the property in equal shares, e.g. two property owners, one Roman Catholic and the other one is not: 50% Public, 50% Separate; or three property owners all having equal shares, one Roman Catholic, and the other two are not: 66.7% Public, 33.3% Separate.

Name of Corporation or Cooperative Association

_____ Address of Corporation or Cooperative Association _____ Postal Code

NOTE: COMPLETE EITHER NO. 1 OR NO. 2

1. Shareholder Corporation

Therefore I declare that the percentage of shares of the corporation owned by shareholders who are Roman Catholic is _____%, and the percentage of shares owned by shareholders who are not Roman Catholic is _____% and that the information in this School Support Notice has been approved by resolution of the shareholders or directors. (Note: Percentage of shares must add up to 100%.)

_____ Signed _____ Witness or Corporate Seal

_____ Position in Corporation _____ Date

OR

2. Non-Shareholder Corporation or Cooperative Association

Therefore I declare that the percentage of members of the corporation or cooperative association who are Roman Catholic is _____%, and the percentage of members who are not Roman Catholic is _____% and that the information in this School Support Notice has been approved by resolution of the members or directors. (Note: Percentage of members must add up to 100%.)

_____ Signed _____ Witness or Corporate Seal

_____ Position in Corporation Date

School Act
R.S.A. 2000, Chapter S-3

Notice of Accessibility

- 156 (5) A corporation, cooperative or co-operative association may give written notice to a municipality that all or a portion of its property located in the municipality is assessable for public or separate school purposes in accordance with section 157.
- (6) Subject to subsection (4) and section 157(2), if a notice is given under this section, an individual, corporation, cooperative or co-operative association may withdraw the notice only if it is replaced by a notice under this section that the property of the individual, corporation, cooperative or co-operative association is assessable
- (a) for separate school purposes if the original notice made the property assessable for public school purposes, or
- (b) for public school purposes if the original notice made the property assessable for separate school purposes.
- (7) If a person acquires ownership of a fee simple estate in land, the person shall complete the appropriate notice referred to in this section and give it to the municipality in which the land referred to is located.
- (8) If a municipality does not receive a notice under subsection (7) within 60 days after it is advised that the ownership of a fee simple estate in land has been transferred, the municipality shall send the transferee
- (a) if the transferee is an individual, a form of notice under subsections (1) and (3), or
- (b) if the transferee is a corporation, cooperative or co-operative association, a form of notice under subsection (5).
- (9) A notice given by a corporation, cooperative or co-operative association under this section shall state that the information in the notice has been approved by a resolution of the shareholders, the members or the directors, as the case may be.
- (10) When a person gives notice under this section, any change in the assessment roll shall not be effective for tax purposes until the year following the year in which the notice is given.
- (11) Any person entitled to examine the assessment roll may, in accordance with the *Municipal Government Act*, examine a notice given under this section or section 157 by a corporation.
- 157 (1) A corporation, cooperative or co-operative association, by notice under section 156 at any time, may require
- (a) that a portion of its property be entered and assessed for separate school purposes in accordance with this section if it has shareholders or members of the same faith as those who established a separate school district in which it has property, or
- (b) that all of the property it has in the municipality be entered and assessed for public school purposes.
- (2) Notwithstanding subsection (1), a corporation, cooperative or co-operative association shall not give a written notice referred to in section 156 or withdraw a notice already given on or after a board of a school district or division passes a resolution authorizing a plebiscite under Part 6 in respect of a district or division that includes the property referred to in the notice unless
- (a) the resolution is withdrawn by the board,
- (b) the school electors do not agree in the plebiscite to a special school tax levy, or
- (c) the taxable period affected by the special school tax levy has ended or public notice is given by the board under section 190(2), whichever occurs first.
- (3) When the corporation has shareholders, the notice under subsection (1)(a) shall designate to the separate school district the proportion of the property of the corporation in the district that is assessable for school purposes that the value of shares owned by shareholders who are separate school supporters bears to the total value of all shares of the corporation.
- (4) The notice under subsection (1)(a) of a corporation that does not have shareholders or of a co-operative association shall designate to the separate school district the proportion of the property of the corporation, cooperative or the co-operative association in the district that is assessable for school purposes that the number of members who are separate school supporters bears to the total number of members.

Effect of notice

- 159 (1) A notice given by a corporation, cooperative or co-operative association under section 156 or 157 shall be given to the proper officer of the municipality in which the property is situated and to the secretaries of the boards of the public and separate school districts or to the secretary of the board of the division if the public school district is within a division.
- (2) When a person gives notice under section 156 or 157, any change in the assessment roll shall not be effective for assessment purposes until the year following the year in which the notice is given.
- (3) The proper officer shall retain on file in the officer's office each notice given to the officer by a corporation, cooperative or co-operative association.

False statement re assessment

- 162 A false statement made in any notice respecting the assessment of property of a corporation, cooperative or co-operative association that is given by a corporation, cooperative or co-operative association does not relieve the corporation, cooperative or co-operative association from taxes.

Offence

- 163 (1) A corporation, cooperative or co-operative association that fraudulently gives notice or makes a false statement in notice is guilty of an offence and liable to a fine of not more than \$10 000.
- (2) Any person
- (a) who gives a notice on behalf of a corporation, cooperative or co-operative association, and
- (b) who fraudulently or willfully inserts in that notice a false statement, is guilty of an offence and liable to a fine of not more than \$10000.

If this School Support Notice is not returned to the municipality, the corporation's or the co-operative association's property taxes will be directed to the Alberta School Foundation Fund and redistributed on an equal amount per student to public and separate school boards in Alberta.

The personal information on this form is collected under the authority of Section 33 (c) of the Alberta Freedom of Information and Protection of Privacy Act, and relevant provisions of the School Act dealing with the assessment of property for the purposes of assessing property taxes accordingly. This personal information will be used to direct school taxes to the school board of your choice. If you have any questions about this collection and use of your personal information please contact the Manager, Assessment, Jubilee Centre, 9909 Franklin Ave. T9H 2K4, or call (780) 743-7900