

# Properties Eligible for Grants in Place of Taxes Funding



The Government of Alberta is exempt from paying municipal property taxes on its land and buildings. Municipal governments still provide services to provincially-owned properties so the Alberta government pays a [grant in place of taxes \(GIPOT\)](#) to municipal governments, but only for certain types of property.

## Government of Alberta Owned Properties that are Eligible for GIPOT

### General Buildings (including the land)

- Provincial buildings
- Multi development site / administrative building
- Jubilee Auditorium
- Travel / tour information centres
- Training centres
- Research facility
- Fire base / tower / lookout

### Justice

- Courthouse
- Minimum security / remand centres
- Youth / behaviour / recovery facility

### Housing

- Group homes
- Ranger housing
- Provincial park housing

### Land sites

- Parking lot
- Storage / scales / salt yards
- Active site for gravel / sand /stockpile
- Transportation utility corridor (leased)
- Future road / highways (urban or leased)
- Forest / land / wildlife
- Grazing reserve
- Vacant land in hamlet / urban service area
- Vacant land with improvements
- Future or former hospital / school site in an urban area

### Other

- Airbase / heliport
- Ferries
- Lease states the Crown is responsible for tax

### Taxes Eligible Under GIPOT

- Municipal property tax
- Special tax
- Local improvement tax
- Minimum tax (up to \$100)

### Taxes Ineligible Under GIPOT

- Business tax
- Business improvement area tax
- Community revitalization levy
- Provincial education property tax
- Provincial housing requisition

## Government of Alberta Owned Properties that are Ineligible for GIPOT

Section 366(3) of the *Municipal Government Act* (MGA) lists types of property that the province may not pay a grant to the municipality in respect to exemption of taxation. This includes:

### Infrastructure & Buildings (including the land)

- Schools
- Universities / colleges / trade schools
- Student dormitories
- Hospitals / Alberta Health / treatment facilities
- Institutions for mentally disabled persons
- Museums / historical sites
- Roads
- Transportation utility corridors
- Water / wastewater / irrigation systems
- Dams / reservoirs / canals
- Highway expansion / hospital construction sites
- Forestry towers not accessible by road
- Provincial corporation

### Land sites

- Public works reserves
- Parks / recreation areas / campground
- Contaminated property under monitoring / remediation
- Vacant land in rural area
- Vacant unpatented land

### Other

- AB First Responders Communication System
- Road weigh scales / inspection stations
- Unclaimed / vested property
- Exempt property (excluding MGA s. 362(1)(a))
- Other properties listed in MGA s.298
- Lease states Crown is not responsible for tax