

**SCHOOL SUPPORT NOTICE  
ROMAN CATHOLIC SEPARATE CORPORATIONS AND COOPERATIVES  
School Act, Section 156**

For property owned by corporations or cooperative associations located in a municipality, or a portion of a municipality, where a public school district and a Roman Catholic separate school district exist in the same area.

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

1. That a corporation which has shareholders may direct the same portion of their taxes in support of schools to the Roman Catholic separate school district that the value of shares owned by shareholders who are Roman Catholic bears to the total value of all shares of the corporation. 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, etc).
2. That a corporation which does not have shareholders or a cooperative association may direct the same portion of their taxes in support of schools to the Roman Catholic separate school district that the number of members who are Roman Catholic bears to the total number of members.
3. That a School Support Notice given by a corporation or a cooperative association under Section 156 shall state that the information in the School Support Notice has been approved by a resolution of the shareholders, the members or the directors.

\_\_\_\_\_  
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, Cooperative  
or Cooperative Association

\_\_\_\_\_  
Date

Notice by individual

- 156(5) A corporation 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 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 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 in the transfer 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 or co-operative association, a form of notice under subsection (5).
- (9) A notice given by a corporation 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.
- (6) When a person gives notice under this section, any change in the assessment role shall not be effective for tax purposes until the year following the year in which the notice is given.
- (7) Any person entitled to examine the assessment role may, in accordance with the *Municipal Government Act*, examine a notice given under this section or Section 157 by a corporation.

Notice of assessability

- 136(1) A corporation 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 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 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 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 given 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 his office each notice given to him by a corporation or co-operative association.
- (4) The notice continues in force and shall be acted on until it is withdrawn, varied or cancelled by a subsequent notice given pursuant to a resolution of the corporation or co-operative association.

False statement re assessment

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

Offence

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

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.