Property Tax Regulation that Considers the Specific Mandate of Francophone Community Organizations

Brief submitted by the Association canadienne-française de l'Alberta ("ACFA") to the Ministry of Municipal Affairs as part of the stakeholder engagement to support policy review of *Community Organization Property Tax Exemption Regulation* ("*COPTER*")

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July 30, 2024

Introduction

[1]   The ACFA thanks the Government of Alberta's Ministry of Municipal Affairs for inviting Alberta's Francophonie to participate in stakeholder engagement to support policy review of *Community Organization Property Tax Exemption Regulation* ("*COPTER*"). The ACFA wishes to bring to the Ministry's attention some considerations specific to Alberta's Francophonie.

[2]   Founded in 1926, nearly 100 years ago, the ACFA is the spokes organization for Alberta's Francophonie. Its mandate is to represent Alberta's French-speaking population; promote their physical, intellectual, economic, cultural, and social well-being; and encourage, facilitate, and promote French-language learning and Alberta's Francophonie at large. In 1964, the Government of Alberta formally recognized the ACFA and passed *The A.C.F.A Act*[1] to incorporate the organization. Since the Government of Alberta adopted its *French Policy* in 2017, the ACFA has also been identified as one of two stakeholders to be consulted to establish priorities.[2]

[3]   In this brief, the ACFA presents the following elements:
   a) The **status of French in Alberta** by providing (1) a demographic profile of Alberta's Francophonie, and (2) four pieces legislation that support the provision of French-language services and the recognition of the Francophonie in the province;
   b) An **analysis of COPTER** to raise elements that have an impact on Alberta's Francophonie.

Status of French in Alberta

Demographic Profile

[4]   Alberta's Francophonie is well-established in the province due to its history, demographics, and institutions.

[5]   The first francophone presence in Alberta dates back to the 18th century, well over 200 years ago. French was the first European language spoken in the territory that became Alberta. As early as the 19th century, several Métis communities, Franco-Catholic missions, and Francophone villages were established. **Four of these villages became officially bilingual: Beaumont, Legal, Falher, and Plamondon.**[3]

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[1] Province of Alberta. 1964. *An Act to Incorporate l'Association Canadienne Française de l'Alberta*. https://acfa.ab.ca/wp-content/uploads/2022/06/1964_ACFA-Act.pdf
[2] Government of Alberta. 2023. *French Policy : Enhancing Services in French to Support the Vitality of Alberta's French-Speaking Communities*, page 8. https://open.alberta.ca/dataset/713b7d93-c164-496a-8da8-813a34066ec4/resource/e9a9be57-1625-4bb7-82fb-cdfdb84c83c2/download/cul-french-policy-2023-english.pdf
[3] Government of Alberta. "Francophone heritage in Alberta." https://www.alberta.ca/francophone-heritage.aspx

[6]   Today, Alberta has the largest population with French as its first official language spoken and living in a minority setting in Canada after Ontario and New Brunswick.[4]

[7]   According to Statistics Canada 2021 Census of population, 79,010 (1.9%) Albertans report French as their first official language spoken; 85,290 (2%) report French as their mother tongue; and 260,415 (6,2%) report knowledge of French.[5]

[8]   French ranks 4th among mother tongues in Alberta, after English which ranks 1st (3,083,840), Tagalog 2nd (108,395), and Punjabi 3rd (91,070). However, French, ranks 2nd behind English in terms of knowledge of the language.[6]

[9]   Among these people, Statistics Canada estimates that 119,690 are likely to require services in French, or 2.8% of Alberta's population.[7]

[10]   Alberta also has the second-largest population of children eligible for minority language education in the country (excluding Quebec). There are 75 055 children, aged 0 to 18, with at least one right-holder parent.[8] Section 23 of the *Canadian Charter of Rights and Freedoms* gives right-holders the right to have their children educated in the minority official language; in Alberta, this is French.

[11]   It is also important to note that the median age of the Francophone population is 43, which is higher than the median age of the province's total population, which is 38. In fact, the Francophone population has a higher proportion of people aged 65 and over (18%), compared to the proportion observed among the anglophone population (14%).

[12]   Moreover, there has been an increase and diversification of the French-speaking population over the years.

[13]   The number of Albertans with French as their first official language spoken increased by 35.9% over 20 years (2001-2021).[9] The number of Albertans with knowledge of French increased by 54.6% over 30 years (1991-2021).[10]

[14]   Although many Francophones were born in Alberta, the majority came from across Canada and around the world. Among Albertans with French as their mother tongue,

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4 Statistics Canada. *Census Profile, 2021 Census of Population, Alberta*.
5 Statistics Canada. *Census Profile, 2021 Census of Population, Alberta*.
6 Statistics Canada. *Census Profile, 2021 Census of Population, Alberta*.
7 Statistics Canada. *Census Profile, 2021 Census of Population, Alberta*.
8 Statistics Canada. 2024. *Study on the Underclassification of Children Eligible for Instruction in the Minority Official Language in the 2021 Census*. https://www12.statcan.gc.ca/census-recensement/2021/ref/98-26-0008/982600082021001-eng.pdf
9 Statistics Canada. 2019. *The French Language in Alberta, 2001 to 2016: Facts and Figures.* https://www150.statcan.gc.ca/n1/en/pub/89-657-x/89-657-x2019016-eng.pdf?st=pjEe95Zr ; Statistics Canada. *Census Profile, 2021 Census of Population, Alberta*.
10 Statistics Canada. 2019. *The French Language in Alberta, 2001 to 2016.*; Statistics Canada. *Census Profile, 2021 Census of Population, Alberta*.; Statistics Canada. *Census Profile, 1991 Census of Population, Alberta*.; Statistics Canada. *Census Profile, 1996 Census of Population, Alberta*.

about 25% were born in Alberta, 48% came from elsewhere in Canada (e.g. Quebec, New Brunswick, Ontario), and 28% came from elsewhere in the world, mainly from Africa.[11]

[15]   Indeed, a closer look at the 2021 Census data reveals that 3,120 (4%) of Francophones have an Indigenous identity, mainly Métis (74%).[12]

[16]   In terms of ethnocultural diversity, 22,935 (29%) of Francophones belong to a visible minority group. Of these, 11,480 (15%) identify themselves as Black, 4,340 (6%) as Asian, 3,845 (5%) as Arab, and 2,665 (3%) as Latin American. [13]

[17]   The percentage of Albertans with an immigrant background within Alberta's Francophone population is also higher than within Alberta's total population, which stands at 23%.[14] Africa is the birthplace of 65% of Francophone immigrants, a significant difference from Alberta's total immigrant population, 63% of whom come from Asia.

[18]   Moreover, the French-speaking population is scattered throughout the province, as Francophone communities have historically been established across the province. About one-third of the French-speaking population lives in Calgary, one-third in Edmonton, and the remaining third is scattered among medium-sized cities (Grande Prairie, Fort McMurray, Red Deer, Lethbridge), towns with federal services such as national parks (Jasper, Banff) and military bases (Wainwright, Cold Lake), more traditional rural communities (Peace River region, St. Paul, Bonnyville, Legal, Morinville, Beaumont, Plamondon), and newer communities (Edmonton and Calgary Metropolitan regions, Brooks).

[19]   Here is a table summarizing the Francophone presence in these municipalities[15] :

Municipalities	French as their first official language spoken (FOLS)	Knowledge of French	Potential demand for French-language services	Aboriginal identity within FOLS	Ethnocultural diversity within FOLS
Airdrie	1 525 (2.1%)	5 410 (7.3%)	2 460 (3.3%)	40 (2.6%)	455 (29.8%)
Banff	265 (3.9%)	880 (12.8%)	845 (10.2%)	0 (0%)	20 (7.5%)
Beaumont	790 (3.8%)	2 030 (14.5%)	1 265 (6.15%)	40 (5%)	130 (16.5%)
Bonnyville and surroundings	865 (4.4%)	2 265 (11.6%)	1 380 (7%)	70 (8.1%)	10 (1.2%)
Brooks	390 (2.7%)	540 (3.7%)	385 (2.6%)	0 (0%)	285 (73%)
Calgary	23 590 (1.8%)	86 140 (6.7%)	34 640 (2.7%)	695 (2.9%)	8 370 (36%)
Camrose and surroundings	235 (0.8%)	1 035 (3.6%)	425 (1.5%)	15 (6.4%)	15 (6.4%)
Canmore and surroundings	920 (5.4%)	3 180 (18.6%)	1 395 (8%)	0 (0%)	40 (4.3%)

[11] Office of the Commissioner of Official Languages. 2023. *Snapshots of official languages in Canada.* https://www.clo-ocol.gc.ca/en/tools-resources/snapshots-official-languages-canada#ab
[12] Statistics Canada. *Census Profile, 2021 Census of Population, Alberta*.
[13] Statistics Canada. *Census Profile, 2021 Census of Population, Alberta*.
[14] Statistics Canada. *Census Profile, 2021 Census of Population, Alberta*.
[15] Statistics Canada. *Census Profile, 2021 Census of Population, Alberta*.

Chestermere	300 (1.4%)	925 (4.2%)	390 (1.8%)	0 (0%)	100 (33.3%)
Cochrane	790 (2.5%)	2 880 (9.2%)	1 150 (3.6%)	10 (1.2%)	25 (3.1%)
Cold Lake	815 (5.3%)	1 930 (12.6%)	1 100 (7.1%)	50 (6.1%)	45 (5.5%)
Crowsnest Pass and surroundings	125 (1%)	500 (4.1%)	250 (2%)	0 (0%)	0 (0%)
Edmonton	23 205 (2.3%)	67 175 (6.7%)	33 165 (3.3%)	600 (2.6%)	10 750 (46.3%)
Falher and surroundings	1 240 (25.3%)	1 815 (37.1%)	1 610 (29.5%)	30 (2.4%)	20 (1.6%)
Fort Saskatchewan	420 (1.6%)	1 495 (5.6%)	735 (2.7%)	0 (0%)	70 (16.9%)
Grande Prairie	1 575 (2.5%)	4 890 (7.7%)	2 315 (3.6%)	150 (9.5%)	250 (15.9%)
Grande Prairie County and surroundings	410 (1.4%)	1 470 (5%)	675 (2.3%)	35 (8.5%)	20 (4.8%)
High Prairie, Slave Lake and surroundings	365 (2.2%)	625 (3.7%)	675 (4%)	0 (0%)	35 (9.9%)
Hinton, Edson et Yellowhead County	575 (2%)	1 825 (6.5%)	855 (3%)	55 (9.6%)	35 (6.3%)
Jasper	175 (4.5%)	765 (19.5%)	465 (10%)	25 (13.9%)	10 (5.6%)
Lac La Biche County and surroundings	410 (5.4%)	895 (11.8%)	580 (7.7%)	35 (8.5%)	10 (2.4%)
Lacombe and surroundings	330 (0.9%)	1 530 (4%)	655 (1.7%)	15 (4.8%)	10 (3.1%)
Leduc and surroundings	990 (1.9%)	2 990 (5.7%)	1 395 (2.7%)	70 (7.3%)	100 (10.2%)
Legal and surroundings	1 400 (2.8%)	3 610 (7.3%)	2 245 (4.4%)	50 (3.6%)	35 (2.5%)
Lethbridge	920 (1%)	5 060 (5.3%)	1 795 (1.8%)	15 (1.6%)	275 (29.9%)
Lloydminster	185 (1%)	935 (4.9%)	345 (1.8%)	15 (8.1%)	30 (16.2%)
Medicine Hat	475 (0.8%)	2 210 (3.6%)	1 035 (1.7%)	25 (5.3%)	60 (12.8%)
Okotoks and surroundings	1 120 (1.5%)	4 425 (6.1%)	1 685 (2.3%)	75 (6.8%)	65 (5.9%)
Peace River and surroundings	605 (4.6%)	1 365 (10.4%)	850 (6.5%)	25 (4.2%)	50 (8.3%)
Red Deer	1 285 (1.3%)	5 315 (5.4%)	2 200 (2.2%)	60 (4.7%)	340 (26.5%)
Red Deer County and surroundings	500 (1%)	2 145 (4.4%)	840 (1.7%)	35 (6.8%)	10 (1.9%)
Rocky View County	395 (1%)	2 805 (6.9%)	865 (2.1%)	15 (3.8%)	55 (13.9%)
Saint-Albert	1 815 (2,7%)	7 115 (10.6%)	2 930 (4.3%)	75 (4.1%)	270 (14.8%)
Saint-Paul and surroundings	1 025 (7.8%)	2 145 (16.2%)	1 525 (11.4%)	55 (5.4%)	0 (0%)
Stony Plain, Spruce Grove and surroundings	1 250 (1.4%)	4 775 (5.4%)	2 400 (2.7%)	65 (5.2%)	145 (11.6%)
Strathcona County (including Sherwood Park)	1 660 (1.7%)	6 725 (6.9%)	2 725 (2.8%)	60 (3.6%)	245 (14.8%)

| Wainwright | 150 (2.4%) | 340 (5.4%) | 215 (3.4%) | 30 (20%) | 0 (0%) |
| Wood Buffalo (including Fort McMurray) | 1 650 (2.3%) | 4 380 (6.1%) | 2 485 (3.4%) | 120 (7.3%) | 385 (23.3%) |

[20] To provide services to this population, there are a number of organizations and institutions managed by Alberta's Francophonie, including four French-language school boards (Conseil scolaire Centre-Nord; Conseil scolaire FrancoSud; Conseil scolaire Centre-Est; Conseil scolaire du Nord-Ouest), which administer 43 French-language schools and nearly 40 daycare centres. There is also the ACFA and its 13 regional offices, as well as more than sixty community organisations. Other organisations and institutions are managed by the majority but offer services in French, such as a French-language post-secondary institution (the University of Alberta's Campus Saint-Jean), 215 schools offering French immersion programmes and numerous schools offering French as a second language courses.

Legislative Framework

[21] Four main pieces of legislation govern the provision of French-language services in Alberta and the recognition of Alberta's Francophonie: (1) the *Official Languages Act*, (2) the *Canadian Charter of Rights and Freedoms*, (3) the *French Policy,* and (4) Alberta's *Languages Act*.

[22] At the federal level, Alberta's Francophonie is recognized as an official language community in Canada under the *Official Languages Act*. Adopted in 1969, and modernized in 2023, this federal law recognizes French as one of the country two official languages and guarantees access to French-language services in federal institutions, many of which are located in Alberta.

[23] In addition, Alberta has constitutional obligations regarding the provision of French-language services, arising from sections 19 and 23 of the *Canadian Charter of Rights and Freedoms*[16]. These respective sections guarantee (1) the right to communicate in French in federal courts, such as the Court of King's Bench, and (2) the right to Francophone education of equivalent quality to that offered to the Anglophone majority for all their children, including school governance[17], to Canadian citizens whose mother tongue is French, who received their primary school instruction in French in Canada, or one of their children received primary or secondary school instruction in French in Canada.

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[16] Government of Alberta. 2023. *French Policy: enhancing services in French to support the vitality of Alberta's French-speaking communities,* p. 5. https://open.alberta.ca/dataset/713b7d93-c164-496a-8da8-813a34066ec4/resource/e9a9be57-1625-4bb7-82fb-cdfdb84c83c2/download/cul-french-policy-2023-english.pdf
[17] Government of Canada. "Section 23- Minority language education rights." https://www.justice.gc.ca/eng/csj-sjc/rfc-dlc/ccrf-ccdl/check/art23.html

[24]   At the provincial level, Alberta adopted its *French Policy* in 2017, which was revised in 2023, to develop its offer of French-language services and broaden its access to the federal government funds available for this purpose.[18]

[25]   Through the *French Policy*, the "Government of Alberta acknowledges the past, present and continued social, cultural and economic contributions of the province's significant and diverse French-speaking population. Through meaningful engagement, dialogue and collaboration, the government is committed to enhancing services in French to support the vitality of the Francophonie in Alberta in a targeted and sustainable manner as resources allow."[19]

[26]   The *French Policy* "applies to all government of Alberta departments, agencies, boards and commissions, and to court services."[20]

[27]   Alberta's *Languages Act* also allows Albertans to use French in the province's courts, and members of the Legislative Assembly to use French in the Legislature.[21]

Analysis of COPTER with a Francophone lens

[28]   According to COPTER, community organizations can be defined as: "an organization where membership is voluntary, but restricted to residents of the area, and that is formed for the purpose of (a) enhancing the quality of life for residents of the area or enhancing the programs, public facilities or services provided to the residents of the area or (b) providing non-profit sporting, educational, social, recreational or other activities for the residents of the area ."[22]

[29]   Here is a table summarizing the main non-profit community organizations in Alberta's Francophonie that meet the criteria of this definition. The table also indicates in which municipality their offices are located. Several organizations have regional mandates, meaning they offer services in a specific area, and others have provincial mandates, offering their services in the municipalities where their offices are located and to the entire province:

Organization	Municipality	Mandate
ACFA	Edmonton	Provincial
ACFA régionale de Bonnyville-Cold Lake	Bonnyville	Regional
ACFA régionale de Calgary	Calgary	Regional
ACFA régionale de Canmore-Banff	Canmore	Regional
ACFA régionale de Centralta	Legal	Regional
ACFA régionale d'Edmonton	Edmonton	Regional
ACFA régionale de Grande Prairie	Grande Prairie	Regional
ACFA régionale de Jasper	Jasper	Regional

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[18] Government of Alberta. 2023. *French Policy*.
[19] Government of Alberta. 2023. *French Policy*, p.6.
[20] Government of Alberta. 2023. *French Policy*, p.6.
[21] Government of Alberta, 2023. *French Policy*, p.5.
[22] *Community Organization Property Tax Exemption Regulation,* A Reg 152/2023, p.2

ACFA régionale de Lethbridge	Lethbridge	Regional
ACFA régionale de Plamondon – Lac La Biche	Plamondon	Regional
ACFA régionale de Red Deer	Red Deer	Regional
ACFA régionale de Rivière-la-Paix	Falher	Regional
ACFA régionale de Saint-Paul	St. Paul	Regional
ACFA régionale de Wood Buffalo	Fort McMurray	Regional
Alliance française d'Edmonton	Edmonton	Regional
Alliance française de Calgary	Calgary	Regional
Alliance jeunesse-famille de l'Alberta Society	Edmonton	Provincial
Association des juristes d'expression française de l'Alberta	Edmonton (Head Office) / Calgary	Provincial
Association francophone de Brooks	Brooks	Regional
Association la Girandole d'Edmonton	Edmonton	Regional
Boréal FM	Plamondon	Regional
Canadian parents for French – Alberta	Edmonton	Provincial
Centre d'accueil pour nouveaux arrivants francophones (CANAF)	Calgary	Regional
Centre d'appui familial du sud de l'Alberta	Calgary	Regional
Centre d'arts visuels de l'Alberta	Edmonton	Provincial
Centre de bien-être et de prévention pour Afro-Canadiens de l'Alberta	Edmonton	Provincial
Centre de développement musical	Edmonton	Provincial
La Cité des Prairies	Lethbridge	Regional
La Cité des Rocheuses	Calgary	Regional
La Cité francophone	Edmonton	Regional
Coalition des femmes de l'Alberta	Edmonton	Provincial
Centre culturel de St-Isidore	Saint-Isidore	Regional
Comité FrancoQueer de l'Ouest	Edmonton	Provincial
Fédération des aînés franco-albertains	Edmonton (Head Office) / Calgary	Provincial
Fédération des conseils scolaires francophones de l'Alberta	Saint-Isidore	Provincial
Fédération des parents francophones de l'Alberta	Edmonton	Provincial
Fédération du sport francophone de l'Alberta	Edmonton	Provincial
Fête franco-albertaine	Edmonton	Provincial
Fondation franco-albertaine	Edmonton	Provincial
Francophonie jeunesse de l'Alberta	Edmonton	Provincial
Francophonie albertaine plurielle	Edmonton (Head office) / Red Deer / Fort McMurray	Regional
Institut Guy-Lacombe de la famille	Edmonton	Regional
L'Unithéâtre	Edmonton	Régional
Nord-Ouest FM – CKRP	Falher	Regional
Parallèle Alberta	Edmonton (Head Office) / Calgary / Red Deer	Provincial
Pont Cultural Bridge	Edmonton	Provincial
Portail de l'Immigrant Association	Calgary	Regional
Radio Cité	Edmonton	Regional
Regroupement artistique francophone de l'Alberta	Edmonton	Provincial
Réseau en immigration francophone de l'Alberta	Edmonton	Provincial
Réseau santé Alberta	Edmonton (Head office	Provincial
Société cInéMAGINE	Lethbridge	Provincial

Société des Manoirs – Saint-Thomas et Saint-Joachim	Edmonton	Regional
Société généalogique du Nord-Ouest	Edmonton	Regional
Société historique francophone de l'Alberta	Edmonton	Provincial
Volontaires unis dans l'action au Canada	Edmonton	Regional

[30]   It should also be noted that, according to the definition found in COPTER, these organizations would be considered "ethnocultural associations"[23] and "linguistic organizations"[24] since they serve Alberta's Francophonie, i.e. a community formed on the basis of linguistic origins, French, and made up of people of diverse origins, as demonstrated above.

[31]   **The principles established in COPTER[25] largely reflect the mandate of Francophone non-profits, but a few elements need updating.** The Government of Alberta should consider updating its list of charitable purposes to reflect the most recent Canada Revenue Agency ("CRA") definitions[26].

[32]   More specifically, the CRA's definitions include promotion of health, appreciation of the arts, relieving conditions associated with the aged, preventing problems faced by children, youth and families, and preserving significant heritage sites. These are all priority areas for our Francophone communities, as identified in the *Action Plan for Alberta's Francophonie 2023-2028.*[27] Yet the principles set out in COPTER only mention objectives related to community games, sports, athletics, recreation and educational purposes. The list should be expanded to include more charitable purposes that reflect the current needs of Albertans.

[33]   The principles also mention the advancement of programs specifically for youth. However, there is no mention of programs for seniors. As mentioned above, the Francophone population in Alberta is older than the Anglophone population. This proportion will continue to grow in the coming years, as the Francophone community "is aging more rapidly than the English-speaking population of Canada"[28]. As a result, the

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[23] "an organization formed for the purpose of serving the interests of a community defined in terms of the racial, cultural, ethnic, national or linguistic origins or interests of its members," page 7.

[24] "an organization formed for the purpose of promoting the use of English or French in Alberta," page 7.

[25] (1) "advancement of public benefit in terms of charitable and benevolent purposes, community games, sports, athletics, recreation and educational purposes"; (2) "recognition of the volunteer contribution and fundraising component that most often characterizes non-profit status organizations"; (3) "advancement of youth programs and community care for the disadvantaged": (4) "appropriate access to non-profit facilities and programs".

[26] Canada Revenue Agency. "Charitable purposes: Other purposes beneficial to the community." https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/registering-charitable-qualified-donee-status/apply-become-registered-charity/establishing/charitable-purposes/other-purposes-beneficial-to-community.html

[27] ACFA. 2022. *Action Plan for Alberta's Francophonie*. https://acfa.ab.ca/wp-content/uploads/2022/11/Version-officielle_Plan-daction-FRAB_EN.pdf

[28] Mwali Muray et al. 2022. "L'accès aux soins de santé des communautés de langue officielle en situation minoritaire (CLOSM) au Canada : une recension des écrits." *Minorités linguistiques et société/Linguistic Minorities and Society* 19 : 62-94. Translated from French. https://doi.org/10.7202/1094398ar,

clientele served by Francophone community organizations will become increasingly older.

[34]   The Government of Alberta adopted its *French Policy* in 2017. This policy applies to all ministries, including Municipal Affairs. An exemption is also included for 'language organizations' in COPTER in section 13 (d).

[35]   **However, the discretion that the Government of Alberta leaves to municipalities in determining the eligibility of community organizations for the exemption is particularly problematic for Alberta's Francophonie.** Generally speaking, government bodies are aware of the *French Policy* and the Alberta government's commitments to Alberta's Francophonie, but municipalities are not necessarily. In fact, the desired approach for a uniform application of COPTER throughout the province does not materialize in the context of Alberta's Francophonie.

[36]   In fact, the application of COPTER's definitions depends on the analysts' level of knowledge of the issues concerning Alberta's Francophone community within each municipality. For example, several Francophone community organizations have had problems in the past year with the City of Edmonton. These organisations are grouped together in La Cité francophone community centre. In 2023-2024, 16 Francophone community organizations obtained an exemption, while around ten did not. However, several of these non-exempt organizations have similar offices and offer their services to the same type of clientele. In addition, several of these organizations were previously covered by COPTER, but in 2023-2024, their file was re-evaluated by the City of Edmonton, and they are no longer eligible, even though their mandate, activities and place of operation have not changed from one year to the next.

[37]   **Thus, the definition in section 1 (1) (c) of "general public" and then referred to in section 15 (e) poses a problem for organizations within Alberta's Francophonie.** The definition of "general public means pertaining to the general community, rather than a group with limited membership or a group of business associates."

[38]   In fact, within the Francophone community, community organisations welcome anyone and everyone to their offices. Entrance to the offices of these organisations is not limited to their members. Francophone organisations often welcome English speakers into their offices for meetings or to provide information about their programmes and services to the general public. The hours of operation are generally indicated on the websites of Francophone organizations, as stipulated in section 15 (e). However, municipalities may interpret the fact that Francophone organizations offer services in French as a criterion indicating that they serve a limited group of members and associates based on language.

[39]   For example, Francophonie jeunesse de l'Alberta was denied an exemption by the City of Edmonton in 2023-2024 based on the fact that their office would not be open to the general public given that their members are youth and Francophones. Francophonie

jeunesse de l'Alberta does indeed have a non-paying membership for youth aged 14 to 25, but the organization also has a mandate to maintain ties with former members who are over 25 years old. Their office space is also open to the Francophone community in general, despite their membership. In addition, Francophonie jeunesse welcomes English-speaking parents who would like information on how to support their French-speaking children.

[40]   This was also the case for the Regroupement artistique francophone de l'Alberta. The organization has a membership for Francophone artists, arts organizations and workers in the arts and cultural milieu. However, members and non-members, including English-speakers, frequently visit their offices, and use of the space including meetings with artists, collaborators, members of the general public who consume art, community partners, elected officials and others.

[41]   **The exemption condition in section 16 (2) stating that organizations are not exempt from tax if offices are restricted based on section 7 of COPTER, particularly section 7 (1) (a)**, is also problematic for organizations within Alberta's Francophonie. Article 7 (1) (a) does not mention language, only 'race, culture, ethnic origin and religious convictions. Francophone organizations do not restrict access to their facilities on the basis of these factors. Alberta's Francophone community includes people of different races, cultures, origins and religious beliefs, as we demonstrated in the demographic portrait presented in the previous section of the document.

[42]   However, section 7 indicates that if property is restricted on "any basis," community organizations are not exempt. Although the Government of Alberta has defined what it means by "any basis" in section 7 (1) (a) (b) (c) (d), municipalities use a broader interpretation of section 7.

[43]   For example, the Regroupement artistique francophone de l'Alberta was denied its 2023-2024 exemption by the City of Edmonton, citing section 7. In a denial letter sent by the city to the Regroupement artistique francophone de l'Alberta, it was stated that "after a review of the submitted application package and a follow up conversation with your organization it has been determined that the **use of the property is restricted to those who speak only the French language**. This restriction does not meet the qualification and conditions of the legislation in order to qualify from a property tax exemption." As mentioned earlier, language is not included in the definitions of Section 7, and this interpretation is at odds with the exemption for language organizations included in COPTER.

[44]   In light of the information presented above, we note that the application of COPTER is not uniform and that hthis limits the ability of the Ministry of Municipal Affairs to comply with the *French Policy.*

[45]   This is why the ACFA is proposing two (2) recommendations to the Ministry of Municipal Affairs:

1) **The Government of Alberta should clarify its definitions of "community" in section 1 (1) (c), "any basis" in section 7, "race, culture, ethnic origin and religious belief" in section 7 (1) (a) and "linguistic organization" in section 13 (d). Additional information should be included in COPTER to explain the particularity of Alberta's Francophonie, making a link with the *French Policy*.**

2) **If the Government of Alberta wishes to continue to provide municipalities with some discretion, it should develop guidelines that would be provided to municipalities explaining the reality of Alberta's Francophonie so all analysts have the same understanding. The ACFA could work with the Ministry of Municipal Affairs to identify the most relevant information to include about how Francophone organizations operate.**