

**THE CITY OF SPRUCE GROVE**

**BYLAW C-1165-21**

**NON-PROFIT COMMUNITY ORGANIZATION EXEMPTION BYLAW**

WHEREAS, pursuant to section 364(1) of the *Municipal Government Act*, RSA 2000 cM-26, Council may pass a bylaw exempting from municipal property taxation specified non-profit community organizations not already exempt under section 362 of the *Municipal Government Act*, RSA 2000 cM-26 and the *Community Organization Property Tax Exemption Regulation*, AR281/98;

AND WHEREAS, the City of Spruce Grove has deemed it desirable to provide exemption from property taxation to the qualifying Non-Profit Organizations;

NOW THEREFORE, the Council for the City of Spruce Grove, duly assembled, hereby enacts as follows:

**1. BYLAW TITLE**

- 1.1 This bylaw is called “Non-Profit Community Organization Exemption Bylaw”.

**2. DEFINITIONS**

- 2.1 “Act” means the *Municipal Government Act*, RSA 2000 cM-26, as amended.
- 2.2 “City” means the municipal corporation of the City of Spruce Grove in the Province of Alberta.
- 2.3 “Council” means the Council of the City of Spruce Grove elected pursuant to the *Local Authorities Election Act*, RSA 2000 cL-21, as amended.
- 2.4 “Non-Profit Organization” means a non-profit organization that is not tax exempt under Section 362(1) of the Act.

**3. APPLICATION**

3.1 The property or portions of the property occupied by the Non-Profit Organizations listed in Schedule "A" are hereby exempted from municipal taxation, if the organization:

- (a) submits an annual application to the City for exemption by November 30 of the year preceding the taxation year, and
- (b) continues to meet the required criteria.

**4. SEVERABILITY**

4.1 Every provision of this bylaw is independent of all other provisions and if any provision is declared invalid by a Court, then the invalid provisions shall be severed and the remainder provisions shall remain valid and enforceable.

**5. EFFECTIVE DATE**

5.1 This bylaw shall come into force and effect when it receives third reading and is duly signed.

**6. REPEAL OF C-1146-21**

6.1 Bylaw C-1146-21 is hereby repealed.

First Reading Carried	14 June 2021
Second Reading Carried	14 June 2021
Third Reading Carried	14 June 2021
Date Signed	June 18, 2021

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Mayor

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City Clerk

**SCHEDULE "A"**

**SCHEDULE OF APPROVED NON-PROFIT ORGANIZATIONS  
FOR MUNICIPAL TAX EXEMPTION**

Roll Number	Property Owner	Operating As	Municipal Address	Required Criteria
<del>018359</del> 017844	St. Michael's Grove Manor	St. Michael's Grove Manor	<del>270 Pioneer Road</del> 260 Pioneer Road	Property held for construction of a Senior's Facility prior to December 31, 2024
010025	Meridian Housing Foundation	Meridian Housing Foundation	404 Calahoo Road	Property held for construction of a Senior's Facility prior to December 31, 2024