



CONSOLIDATED VERSION
of
C-1165-21
NON-PROFIT COMMUNITY ORGANIZATION EXEMPTION BYLAW

Enacted June 18, 2021

As Amended By:

Bylaw C-1218-22 - Enacted September 13, 2022

Bylaw C-1359-24 - Enacted October 15, 2024

The text in parentheses in various locations throughout this document identifies the corresponding amending bylaw which authorized the change to this bylaw.

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.

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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6.1 Bylaw C-1146-21 is hereby repealed.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

City Clerk

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SCHEDULE "A"

SCHEDULE OF APPROVED NON-PROFIT ORGANIZATIONS FOR MUNICIPAL TAX EXEMPTION

Roll Number	Property Owner	Operating As	Municipal Address	Required Criteria
DELETED (Bylaw C-1359-24 October 15, 2024)				
010025	Meridian Housing Foundation	Meridian Housing Foundation	404 Calahoo Road	Property held for construction of a Senior's Facility prior to December 31, 2026

(Bylaw C-1218-22 September 13, 2022)