



CITY OF EDMONTON

BYLAW 12408

**NON-PROFIT COMMUNITY ORGANIZATIONS EXEMPTION
BYLAW**

(CONSOLIDATED ON JULY 16, 2019)

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NON-PROFIT COMMUNITY ORGANIZATIONS EXEMPTION BYLAW

Whereas, pursuant to section 364(1) of the *Municipal Government Act*, SA 1994, c. M-26.1, and the *Community Organization Property Tax Exemption Regulation*, AR 281/98, Council may pass a bylaw exempting from municipal taxation specified non-profit community organizations;

Edmonton City Council enacts:

PART I - PURPOSE, DEFINITIONS AND INTERPRETATION

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|---------------------------------|---|--|
| PURPOSE | 1 | The purpose of this bylaw is to provide specified non-profit community organizations with an exemption from municipal taxation. |
| DEFINITIONS | 2 | In this bylaw, unless the context otherwise requires: <ul style="list-style-type: none"> (a) “City Assessor” means the person appointed as City Assessor in Bylaw 12046, City Assessor Bylaw; (b) “Council” means the council of the City of Edmonton. |
| RULES FOR INTERPRETATION | 3 | The marginal notes and headings in this bylaw are for reference purposes only. |

PART II - EXEMPTION OF MUNICIPAL TAXES

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| EXEMPTION FROM MUNICIPAL TAXES | 4 | The property or portions of the property occupied by the non-profit community organizations listed in Schedule A and Schedule B are hereby exempted from municipal taxation, if the organization: <ul style="list-style-type: none"> (a) submits an annual application to the City Assessor for exemption, and (b) continues to meet the required criteria. |
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(S.2, Bylaw 16495, July 17, 2013)

PART III - GENERAL

**NUMBER AND
GENDER
REFERENCES**

- 5 All references in this bylaw shall be read with such changes in number and gender as may be appropriate according to whether the reference is to a male or female person, or a corporation or partnership.

(NOTE: Consolidation made under Section 69 of the *Municipal Government Act*, R.S.A. 2000, c.M-26 and Bylaw 16620 Section 16, and printed under the City Manager's authority)

Bylaw 12408, passed by Council September 26, 2000:

Amendments:

- Bylaw 16495, July 17, 2013
- Bylaw 17191, June 10, 2015
- Bylaw 17192, June 23, 2015
- Bylaw 18936, July 16, 2019

SCHEDULE A

**SCHEDULE OF RECOMMENDED
NON-PROFIT COMMUNITY ORGANIZATIONS
FOR A MUNICIPAL PROPERTY TAX EXEMPTION**

1. Tix on the Square
2. Edmonton City Centre Church Corporation o/a The Hallway Cafe and Takeaway
(S2, Bylaw 18936, July 16, 2019)

SCHEDULE OF PROPERTIES HELD BY A NON-PROFIT ORGANIZATION FOR
MUNICIPAL PROPERTY EXEMPTION

Municipal Address	Tax Roll	Legal Description	Conditions	Title of NonProfit Organization
5305 Allard Way NW, Edmonton, AB	9978554	Plan: 0020704 Block 95 Lot 6	Basement, main floor office space, warehouse, and the portion of land attributed to that space will be exempt from municipal property taxation for the space and time that it is vacant and not in use by any organization, but is held by the non-profit organization operating as Lucky 7 Films.	Lucky 7 Films
14755 121A Avenue NW, Edmonton, AB	2219251	Plan: 1498NY Block: 3 Lot: 3A	Any area leased, held and used by Habitat for Humanity as a prefabrication shop to build such items as walls, floors and decks for Habitat for Humanity member families, including any office area associated with the prefabrication shop.	Habitat for Humanity

9538 – 103A Avenue, Edmonton, Alberta	10402969	Condominium Plan 132 2711, Unit 7, and 2 Undivided Shares in the Common Property Excepting thereout all mines and minerals.	Any areas of the parkade being used as non-accessory parking, as defined in the City of Edmonton Zoning Bylaw 12800, will remain taxable. Other areas of this parkade will otherwise be exempt as long as the property continues to be used as parking for the condominium, and as long as all units in Condominium Plan 1322711 are owned and occupied by any combination of the following three entities: The City of Edmonton, the YMCA of Northern Alberta, and Condominium Corporation 1322711.	Condominium Corporation No. 1322711 (Membership in the corporation is the City of Edmonton and the YMCA of Northern Alberta)
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(S.2, Bylaw 16495, July 17, 2013)

(S.2, Bylaw 17191, June 10, 2015)

(S.2, Bylaw 17192, June 23, 2015)

(S.3, Bylaw 18936, July 16, 2019)