

**CITY OF CHESTERMERE**

**PROVINCE OF ALBERTA**

**BYLAW #010-19**

A Bylaw of the City of Chestermere, in the Province of Alberta, to provide property tax exemption for properties owned or leased by Community Organizations

**WHEREAS** The Municipal Government Act, RSA 2000, C. M-26 under Section 364(1) and (2), Section 362(1)(n)(i) to (v) and the Community Organization Property Tax Exemption, Alberta Regulations 281/1998 (COPTER), provides the Council of the City of Chestermere authority to exempt from Taxation all or a portion of property that is held by a non-profit organization and used solely for community purposes for the benefit of the General Public;

**AND WHEREAS** Council of the City of Chestermere, in the Province of Alberta, desires to provide exemption from property Taxation to the qualifying Community Organizations;

**NOW THEREFORE** The Municipal Council of the City of Chestermere, Alberta duly assembled, hereby enacts as follows:

**1. Title**

This bylaw may be cited as "Property Tax Exemption for Community Organizations Bylaw"

**2. Definitions**

In this bylaw:

- (a) "*Community Organization*" means a group where membership is voluntary and that is formed for the purpose of
  - i. enhancing the quality of life for residents of Chestermere or enhancing the programs, public facilities or services provided for the benefit of the general public, or
  - ii. providing non-profit sporting, educational, social, recreational or other activities for the benefit of the general public;
- (b) "*General Public*" means pertaining to the general community rather than a group with limited membership or a group of business associates;
- (c) "*Taxation*" means taxation under Division 2 of Part 10 of the Act.

### **3. Application**

- (1) Nothing in this Bylaw relieves a person from complying with any provision of any federal or provincial law or regulation, other bylaw or any requirement of any lawful permit, order or license.
- (2) Any heading, sub-headings, or tables of contents in this Bylaw are included for guidance purposes and convenience only, and shall not form part of this Bylaw.
- (3) Where this Bylaw refers to another Act, bylaw, regulation or agency, it includes reference to any Act, bylaw, regulation or agency that may be substituted therefore.
- (4) All the schedules attached to this Bylaw shall form a part of this Bylaw.
- (5) This bylaw is gender-neutral and, accordingly, any reference to one gender includes the others.

### **4. Terms and Conditions**

- (1) Community Organizations must apply using the required application form for the property Taxation exemption, according to the Alberta Statutes and Regulations.
- (2) The Administration of the City of Chestermere will review the applications in conjunction with the City's Assessors and recommend to Council if the application meets the criteria for Taxation exemption.
- (3) Property Taxation will be exempt by Council, for the Community Organizations, as approved, that have met the criteria in Section 362(1)(n)(i) to (v) of the Municipal Government Act and the application parts and sections of the Community Organization Property Tax Exemption Regulation AR 281/1998.
- (4) The City of Chestermere may grant Taxation exemption of the eligible applicants by council resolution.

### **5. Severability**

- (1) If any Section or parts of this Bylaw are found in any court of law to be illegal or beyond the power of Council to enact, such Section or parts shall be deemed to be severable and all other Section or parts of this Bylaw

shall be deemed to be separate and independent there from and to be enacted as such.

**6. General**

(1) This bylaw shall take effect on the day which it is finally passed.

READ A FIRST TIME this 18<sup>th</sup> day of June 2019.

READ A SECOND TIME this 18<sup>th</sup> day of June 2019.

READ A THIRD TIME this 18<sup>th</sup> day of June 2019.

Resolution Numbers –254–19 / 255–19 / 256–19 /

257–19

  
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MAYOR  
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CAO