



# BYLAW

Bylaw Number: 1365/22

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## A BYLAW OF THE MUNICIPALITY OF THE TOWN OF NANTON IN THE PROVINCE OF ALBERTA TO EXEMPT PROPERTIES HELD BY NON-PROFIT ORGANIZATIONS FROM TAXATION.

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**WHEREAS** Sections 364 of the Municipal Government Act, RSA 2000, Chapter M-26 (the Act) provides that the Council of a Municipality may by bylaw exempt from taxation under Division 2 of the Act, property held by a non-profit organization; and

**WHEREAS** the Town of Nanton desires to recognize certain non-profit organizations within the community which do not meet the criteria of Section 362(1)(n) of Municipal Government Act, RSA 200, Chapter M-26 (the Act) and the Community Organization Property Tax Exemption Regulation (COPTER) AR 281/98, but do provide public benefit by taxation exemption.

**NOW THEREFORE** the Town of Nanton in the Province of Alberta hereby enacts the following Bylaw #1365/22 to be know as the **Property Tax Exemption Bylaw**.

### 1. DEFINITIONS:

**Chief Administrative Officer** or **CAO** is the person appointed to the position by the Council of the Town of Nanton.

**Council** means the Council of the Town of Nanton.

**Municipality** means the Town of Nanton in the Province of Alberta.

**Taxation** means taxes as per Division 2 of Part 10 of the Municipal Government Act of Alberta RSA 2000, Chapter M-26, and incudes municipal taxes and requisitions levied against the Municipality.

### 2. APPLICATION:

- 2.1 The properties or portions of property occupied by the non-profit community organizations, as listed in Section 2.2 are hereby exempted from municipal taxes for the 2023 calendar year, with the following conditions:
- 2.1.1 A written application (as prescribed by the Chief Administrative Officer) is submitted to the CAO prior to December 31, 2022.
  - 2.1.2 The non-profit community organization continues to meet the required criteria for this status within the 2022 calendar year.
  - 2.1.3 The property tax exemption will apply for the 2023 taxation year only.

2.1.4 No other amounts added to the non-profit community organization's occupied property, outside of municipal taxation as per Division 2 of the MGA shall be exempted under the provisions of this Bylaw.

2.2 The Non-profit Community Organizations and property occupied, used, or held, by the organizations to which this Bylaw applies are:

2.2.1 Nanton Community Memorial Centre Society; Approximate southerly 35 metres of the easterly 60 metres of Block 38 on Plan 6864FU, as per the current Lease Agreement with the Town of Nanton.

2.2.2 Town and Country Kosy Korner Association; Lot 6, Block 6, Plan 959J, as per the current Lease Agreement with the Town of Nanton.

**3. REPEAL:**

This Bylaw # 1365/22 shall hereby repeal Town of Nanton Bylaw #1358/21.

**4. EFFECTIVE DATE AND READINGS:**

4.1 This Bylaw # 1365/22 comes into effect for the 2023 taxation year upon the date of final reading and signing thereof.

4.2 Read a **first** time this 7<sup>th</sup> day of November, 2022.

4.3 Read a **second** time this 7<sup>th</sup> day of November, 2022.

4.4 Read a **third** time and final time this 7<sup>th</sup> day of November, 2022.

**TOWN OF NANTON**

  
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**CHIEF ELECTED OFFICIAL**

  
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**CHIEF ADMINISTRATIVE OFFICER**