

TOWN OF MORINVILLE  
PROVINCE OF ALBERTA  
NON-PROFIT ORGANIZATION PROPERTY TAX EXEMPTION BYLAW  
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A BYLAW OF THE TOWN OF MORINVILLE, IN THE PROVINCE OF ALBERTA, TO EXEMPT NON-PROFIT COMMUNITY ORGANIZATIONS FROM PROPERTY TAXATION UNDER PART 10 DIVISION 2 OF THE *MUNICIPAL GOVERNMENT ACT*.

**WHEREAS**, the Section 364(1) of the *Municipal Government Act (MGA)* gives the Municipalities the power to enact bylaws that exempt property held by non-profit organizations from property taxation under Part 10 Division 2 of the *MGA*;

**NOW THEREFORE**, the Municipal Council of the Town of Morinville, Alberta, duly assembled, hereby enacts as follows.

1.0 This bylaw shall be cited as the “Non-Profit Organization Property Tax Exemption Bylaw”.

2.0 **Definitions**

2.1 “**Benevolent**” means serving a charitable rather than a profit-making purpose.

2.2 “**Council**” means the duly elected officers of Morinville and the Chief Elected Officer or Mayor.

2.3 “**Municipal Government Act**” means the Municipal Government Act, RSA 2000 Chapter M-26 as amended or legislation substituted therefor.

3.0 **Application**

3.1 The properties, or portions of properties, owned by Non-Profit Organizations and listed in Schedule “A” that are utilized for a benevolent purpose are hereby exempted from taxation under Part 10 Division 2 of the *MGA*.

4.0 **Severability**

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.

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**COMING INTO FORCE**

That Bylaw 4/2024 must be reviewed 3 years from the date 3<sup>rd</sup> Reading is received.

That Bylaw 02/2022 is hereby rescinded.

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

READ a first time the 9<sup>th</sup> day of January, 2024

READ a second time 23<sup>rd</sup> day of January, 2024

READ a third time and finally passed the 23<sup>rd</sup> day of January, 2024

**ORIGINAL SIGNED**  
\_\_\_\_\_  
Simon Boersma  
Mayor

**ORIGINAL SIGNED**  
\_\_\_\_\_  
Naleen Narayan  
CAO

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SCHEDULE A: Exempt Non-Profit Organizations

| Assessment Roll | Property Owner                     | Address                    |
|-----------------|------------------------------------|----------------------------|
| 9400            | Paroisse St Jean Baptiste          | 10034 – 100 Ave            |
| 59701           | Jessica Martel Memorial Foundation | Redacted - FOIP s. 16 & 18 |