

2018 Bill 207

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Fourth Session, 29th Legislature, 67 Elizabeth II

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THE LEGISLATIVE ASSEMBLY OF ALBERTA

# **BILL 207**

**MUNICIPAL GOVERNMENT (LEGION  
TAX EXEMPTION) AMENDMENT ACT, 2018**

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MR. ROSENDAHL

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First Reading . . . . .

Second Reading . . . . .

Committee of the Whole . . . . .

Third Reading . . . . .

Royal Assent . . . . .

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## BILL 207

2018

### MUNICIPAL GOVERNMENT (LEGION TAX EXEMPTION) AMENDMENT ACT, 2018

(Assented to \_\_\_\_\_, 2018)

HER MAJESTY, by and with the advice and consent of the  
Legislative Assembly of Alberta, enacts as follows:

#### Amends RSA 2000 cM-26

**1 The *Municipal Government Act* is amended by this Act.**

#### **2 Section 362 is amended**

**(a) in subsection (1)(n) by striking out “or” at the end of subclause (iv), by adding “or” at the end of subclause (v) and by adding the following after subclause (v):**

(vi) held by and used in connection with a branch or local unit of the Royal Canadian Legion,

**(b) in subsection (2) by striking out “or (iv)” and substituting “, (iv) or (vi)”.**

## EXPLANATORY NOTES

**1** Amends chapter M-26 of the Revised Statutes of Alberta 2000.

**2** Section 362 presently reads in part:

*362(1) The following are exempt from taxation under this Division:*

- (n) property that is*
  - (i) owned by a municipality and held by a non-profit organization in an official capacity on behalf of the municipality,*
  - (ii) held by a non-profit organization and used solely for community games, sports, athletics or recreation for the benefit of the general public,*
  - (iii) used for a charitable or benevolent purpose that is for the benefit of the general public, and owned by*
    - (A) the Crown in right of Alberta or Canada, a municipality or any other body that is exempt from taxation under this Division and held by a non-profit organization, or*
    - (B) by a non-profit organization,*

**3 Section 363(1)(c) is amended by striking out “the Royal Canadian Legion,”.**

**4 This Act comes into force on Proclamation.**

(iv) *held by a non-profit organization and used to provide senior citizens with lodge accommodation as defined in the Alberta Housing Act, or*

(v) *held by and used in connection with a society as defined in the Agricultural Societies Act or with a community association as defined in the regulations,*

*and that meets the qualifications and conditions in the regulations and any other property that is described and that meets the qualifications and conditions in the regulations;*

*(2) Except for properties described in subsection (1)(n)(i), (ii) or (iv), a council may by bylaw make any property that is exempt from taxation under subsection (1)(n) subject to taxation under this Division to any extent the council considers appropriate.*

**3** Section 363(1) presently reads in part:

*363(1) The following are exempt from taxation under this Division:*

*(c) property held by and used in connection with a branch or local unit of the Royal Canadian Legion, the Army, Navy and Air Force Veterans in Canada or other organization of former members of any allied forces;*

**4** Coming into force.





# Record of Debate

STAGE	DATE	MEMBER	FROM	TO	TOTAL	CUMULATIVE TOTAL