



Town of Conception Bay South Policy Manual

Title: Non-Profit Organizations Business Tax Exemption

Resolution Number: 15-062

Policy Number: 075

Date Approved: February 17, 2015

PURPOSE:

To provide tax exempt status, upon application to Council, for non-profit organizations who meet the criteria outlined and are operating within the Town.

AUTHORITY: Council Discretion

PROCEDURE:

Non-Profit organizations operating within the Town of Conception Bay South will be exempt from business tax upon application to Council if they meet the following criteria:

1. Any organization that is recognized as a charity by the Government of Canada.
2. Any organization that is recognized as a non-profit entity by the Government of Canada and has at least one of the following characteristics:
 - a) Activities contribute to the general well-being, pleasure or recreation of the citizens and youth of Conception Bay South.
 - b) Operations relate to community-minded/civic improvement events.
 - c) Mandate is to provide support to any level of government/government agency or for the general benefit of the business community as a whole.
 - d) Purpose related to the provision of low priced residential housing within Conception Bay South.
 - e) Owner/operator or primary clientele are socially, physically or mentally disadvantaged persons.

A copy of the annual information return/notice of assessment from the Government of Canada should accompany the exemption request as proof of charitable or non-profit status.

REVISION HISTORY:

Revision:	Author:	Change Made:	Date: