



## CITY OF YELLOWKNIFE

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Policy Title: **Property Tax Exemption Criteria for Societies**  
Approved By: **Council Motion # 0073-18**  
Effective Date: **March 13, 2018**

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### 1 INTRODUCTION

The City of Yellowknife promotes fairness, transparency, and equity. To ensure that all society applications for property tax exemption are reviewed objectively, it is desirable to have specific criteria for evaluating the applications.

### 2 PURPOSE

The purpose of this policy (the “Policy”) is to establish criteria for evaluating applications for property tax exemptions made by societies incorporated under the *Societies Act*.

### 3 DEFINITIONS

In this Policy:

- “Non-Profit Organization”** means an organization that operates for the common good, uses any money it earns for the core missions of the organization, and does not distribute its profits to individuals.
- “General Public”** means the general community of the City of Yellowknife.
- “Restriction”** means a limitation based on age, gender, race, culture, ethnic origin, religious belief, property ownership, unreasonable fees, or other membership requirements.
- “Municipal Purpose”** means the services align with the City of Yellowknife’s municipal services and/or support the City’s municipal outcomes.



#### 4 POLICY

To be considered, an application for property tax exemption under Section 74(2) (h) of the *Property Assessment and Taxation Act* must meet the following requirements identified in the *Act*:

- a. The organization must be a society incorporated under the *Societies Act*.
- b. The property must not be used as a residence.

In addition, the application must meet the following criteria identified by the City of Yellowknife:

- a. The organization must be a non-profit organization in good standing with the Registrar of Societies and the City.
- b. The organization must support a municipal purpose by providing:
  - a. Social and community services to the General Public; or
  - b. Arts and cultural activities of demonstrable benefit to the General Public and that can be reasonably considered to provide a unique extension of municipal arts and cultural services; or
  - c. Recreational services to the General Public that can reasonably be considered an extension of municipal recreational services.
- c. The organization's use of the property must provide services for and/or support to City residents without restriction.
- d. The organization's use of the property must be consistent with municipal policies, plans, by-laws, codes and regulations.
- e. The organization must not disparage others.
- f. The organization must show evidence of ongoing, active volunteer involvement.
- g. The organization must present proof of financial responsibility and accountability.
- h. The organization must own the property it is applying for property tax exemption on and operate on that property.

#### 5 APPLICATION

This Policy applies to applications for property tax exemption received from societies registered under the *Societies Act*.