

**The following are exempt from taxation under this division:**

362 (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,
- (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;

**NOTE: This section of the Municipal Government Act is provided for your reference relative to various sections of the Regulation.**