



Corporate Services Department
Finance Division

City of Mount Pearl
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BUSINESS EXEMPTION TAX POLICY FOR NON-PROFIT ORGANIZATIONS

Non-profit organizations operating within the City and meeting the following criteria will be exempt from business tax upon application to Council.

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

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

Adopted by Council: March 21, 2000