

1.0 Property Tax Exemption

THRIFT SHOPS

		Legislative Reference
Usual Status	Exempt, in whole or in part, when owned or leased, and operated by a non-profit organization and able to meet the definition in s. 13(h) of the Regulation.	s.362(1)(n) MGA and Parts 1 and 3 of AR 281/98
Typical Examples	Thrift stores.	
Basic Requirements	The property must meet the definition of "thrift shop" in the Regulation and be used as such. Selling donated items to the public at marked prices to raise money for charitable purposes may not qualify.	s.13(h) AR 281/98
	The property must be owned or leased, and operated by a non-profit organization.	s.15 AR 281/98
	The facility must be used, 60% of the time that the facility is in use, for a charitable and benevolent purpose that benefits the general public in the community where the facility is located	s.4(1)(2) AR 281/98
Accessibility Requirements	The property must not be restricted based on race, culture, ethnic origin, religious belief, property ownership, unreasonable fees or other membership requirements.	s.7 AR 281/98
Additional Considerations and/or Requirements	Additional requirements of the municipality may also apply, such as the requirement for the non-profit organization to have an agreement with the municipality concerning the provision of annual information and concerning disposition of the property.	s.16(4)(5)(6), 17 AR 281/98