

<b>Title:</b> Tax Exemption – Homes for the Care of Children and the Relief of the Aged, the Poor, the Disabled and the Infirm	<b>Policy No.:</b> 5.16  <b>Supersedes:</b>
<b>Authority:</b> Legislative <input checked="" type="checkbox"/> Operational <input type="checkbox"/>	<b>Effective Date:</b> September 11, 2001
<b>Approval:</b> Council <input checked="" type="checkbox"/> CMT <input type="checkbox"/> General Manager <input type="checkbox"/>	<b>Review Date:</b> September 12, 2025
<b>Policy Statement:</b>  No exemptions are permitted under this Section as these services are the responsibility of senior government.	
<b>Purpose:</b>  Section 224(2)(a) of the <b><i>Community Charter</i></b> allows for permissive tax exemptions for properties that (i) are owned or held by a charitable, philanthropic or other not for profit corporation, and (ii) the Council considers are used for a purpose that is directly related to the purposes of the corporation.  There are Provincial and Federal Programs in place to assist these organizations and the services that they provide are the responsibility of these senior governments. The purpose of this policy is to confirm that permissive tax exemptions will not be granted to these organizations.	