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| Title: Tax Exemption – Private Hospitals and Daycares | Policy No.: 5.17 Supersedes: |
| Authority: Legislative <input checked="" type="checkbox"/> Operational <input type="checkbox"/> | Effective Date: September 11, 2001 |
| Approval: Council <input checked="" type="checkbox"/> CMT <input type="checkbox"/> General Manager <input type="checkbox"/> | Review Date: September 12, 2025 |
| Policy Statement: No exemptions are permitted under this Section as these services are the responsibility of senior government. | |
| Purpose: Section 224(2)(j) of the Community Charter allows for permissive tax exemptions for properties that (i) are owned or held by a person or organization and operated as a private hospital licensed under the Hospital Act , or an institution licensed under the Community Care Facility Act . While some day-care facilities are licensed under the Community Care Facility Act , it takes a broad interpretation of “institution” to make these facilities eligible for tax exemption. This appears to be contrary to the Community Charter . The purpose of this policy is to confirm that permissive tax exemptions will not be provided to services that are the responsibility of other governments. | |