

<b>Title:</b> Tax Exemption – Municipal Recreational Services	<b>Policy No.:</b> 5.19  <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>  Council may, on a request-by-request basis, exempt from taxation under Section 197(1)(a) of the <b>Community Charter</b> [municipal property taxes], all land and improvements, or portion thereof, necessary to the operation of a program that provides recreation services that have been accepted as an endorsed municipal service.	
<b>Purpose:</b>  Section 224(2)(i) of the <b>Community Charter</b> allows permissive tax exemptions for properties owned or held by an athletic or service club or association and used as a public part or recreation ground or for public athletic or recreational purposes.  Section 224(2)(a) of the <b>Community Charter</b> allows permissive tax exemptions for properties that are (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.  The purpose of this policy is to confirm that Council will, on a request-by-request basis, consider providing permissive tax exemptions to organizations that provide recreational services that are an extension of municipal services.	
<b>Definitions:</b>  The land and/or improvements must be owned or held by the Municipality or by a registered non-profit society that is in good standing with the registrar.  The organization must be apolitical, and be non-restrictive in its membership, executive, and program services.  Exemptions will not be considered where the services duplicate those offered by a level of government or government agency.	