

<b>Title:</b> Tax Exemption – Heritage Sites	<b>Policy No.:</b> 5.23  <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 will consider requests for exemption from taxation under Section 197(1)(a) of the <b>Community Charter</b> [ <i>municipal property taxes</i> ] for: <ol style="list-style-type: none"> <li>1. Eligible heritage property under Section 225(2)(b) of the <b>Community Charter</b>; or</li> <li>2. A historical building which has previously received an exemption from taxation under Section 400(2)(a), now repealed, of the Municipal Act.</li> </ol>	
<b>Purpose:</b>  The <b>Community Charter</b> provides authority to municipalities to undertake certain activities relating to heritage conservation. Section 225(2)(b) of the <b>Community Charter</b> allows for permissive tax exemption for eligible heritage properties. The purpose of this policy is to confirm that request for tax exemption for eligible heritage properties will be considered by Council. Properties which are not eligible heritage properties but which were granted a tax exemption under section 400(2)(a), now repealed, continue to be eligible for permissive tax exemption under the transition provisions of the Heritage Conservation Statutes Amendment Act, 1994.	
<b>Definitions:</b>  <i>Eligible heritage properties</i> include protected heritage properties under Section 611 of the <b>Local Government Act</b> , properties subject to a heritage revitalization agreement under Section 610 of the <b>Local Government Act</b> or properties subject to a covenant under Section 219 of the Land Title Act that relates to the conservation of heritage property.	