



POLICY STATEMENT

District of Maple Ridge

Title: Tax Exemption – Private Hospitals and Daycares	Policy No : 5.17 Supersedes: AMENDED
Authority: <u>Council</u> Approval: <u>August 31, 2004</u>	Effective Date: <u>September 11, 2001</u>
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 <i>Community Charter</i> allows permissive tax exemptions for properties owned or held by a person or organization and operated as a private hospital licensed under the <i>Hospital Act</i> , or an institution licensed under the <i>Community Care Facility Act</i> . While some day-care facilities are licensed under the <i>Community Care Facility Act</i> , it takes a broad interpretation of "institution" to make these facilities eligible for tax exemption. This appears to be contrary to the <i>Community Charter</i> . The purpose of this policy is to confirm that tax exemptions will not be provided to services that are the responsibility of other governments.	
Definitions: None.	