

# POLICY MANUAL

<b>Title:</b> Tax Exemption – Private Schools	<b>Policy No :</b> 5.21 (Rev. 2)  <b>Supersedes:</b> AMENDED Tax Exemption - Private Schools Policy 5.21 (August 31, 2004)
<b>Authority:</b> <input checked="" type="checkbox"/> Legislative <input type="checkbox"/> Operational  <b>Approval:</b> <input checked="" type="checkbox"/> Council <input type="checkbox"/> CMT  <input type="checkbox"/> General Manager	<b>Effective Date:</b> April 26, 2016
<b>Policy Statement:</b>  No exemptions are permitted under this Section.	
<b>Purpose:</b>  Section 220(1)(l) of the <i><b>Community Charter</b></i> provides for statutory tax exemptions for a building owned by an incorporated institution of learning that is regularly giving children instruction accepted as equivalent to that given in a public school, and that is actually occupied and wholly in use by the incorporated institution for the purpose of giving the instruction, together with <ul style="list-style-type: none"> <li>(i) The land on which the building stands, and</li> <li>(ii) An area of the land surrounding the land referred to in subparagraph (i) or improvements on the area of land, or both, that are owned by the incorporated institution and that are reasonably necessary for the purposes of the incorporated institution, including, without limiting this, the following areas of land and improvements:             <ul style="list-style-type: none"> <li>(A) Playing fields, athletic grounds and facilities, playgrounds and improvements related to any of them;</li> <li>(B) Storage, maintenance and administrative facilities;</li> <li>(C) Dormitories for students;</li> <li>(D) Parking lots, walkways and roads</li> </ul> </li> </ul> <p>Any lands determined by BC Assessment to be in excess of those needed for the delivery of the curriculum will be subject to property taxation.</p>	