



## POLICY STATEMENT

### District of Maple Ridge

<b>Title:</b> Tax Exemption - Churches	<b>Policy No :</b> 5.20 <b>Supersedes:</b> AMENDED
<b>Authority:</b> <u>Council</u> <b>Approval:</b> <u>August 31, 2004</u>	<b>Effective Date:</b> <u>September 11, 2001</u>
<b>Policy Statement:</b>  The church halls, not including church manses, and the surrounding land up to five acres that is situated on the same legal parcel as the buildings will be exempted from taxation.	
<b>Purpose:</b>  General statutory exemption from taxation is provided under Section 220(1)(h) of the <i>Community Charter</i> for the building and the land on which the building stands for properties that are registered in the name of the religious organization using the building. This policy is required to provide tax exemptions under Sections 224(2)(f) and 224(2)(g) of the <i>Community Charter</i> for land or improvements used or occupied by a religious organization, as tenant or licensee, for the purpose of public worship or for the purposes of a hall that the council considers is necessary to land or improvements so used or occupied	
<b>Definitions:</b>  The properties for the purpose of public worship will be those established by the Area Assessor.  <b>Reference:</b>  Maple Ridge Church Taxation Exemption By-Law No. 3625-1985.	