



POLICY STATEMENT

District of Maple Ridge

Title: Tax Exemption – Private Schools	Policy No : 5.21 Supersedes: AMENDED
Authority: <u>Council</u> Approval: <u>August 31, 2004</u>	Effective Date: <u>September 11, 2001</u>
Policy Statement: <p>Buildings used principally for providing instruction to children equivalent to instruction provided by public schools; and the land upon which the buildings are situated, as well as developed lands that are on the same legal parcel and used for parking or as a playground, will be exempt from property taxation.</p>	
Purpose: <p>Section 220(1)(l) of the <i>Community Charter</i> provides for statutory tax exemptions for a building owned by an incorporated institution of learning that is regularly giving children instruction n accepted as equivalent to that given in a public school, in actual occupation by the institution and wholly in use for the purpose of giving the instruction, together with the land on which the building stands. Exemption is given to the instructional buildings and the land upon which they are situated. Council may also exempt, pursuant to Section 224(2)(h) of the <i>Community Charter</i>, which provides a permissive tax exemption in relation to property that is exempt under Section 220(1)(l) [private schools], any area of land surrounding the exempt building that they determine as being reasonably necessary in connection with the instructional process.</p> <p>The purpose of this policy is to establish the level of permissive tax exemption that is to apply.</p>	
Definitions: <p>The level of instruction must satisfy the Provincial Government's standards for private schools.</p>	