

Title: Tax Exemption – Private Hospitals and Daycares	Policy No.: 5.17 Supersedes:
Authority: Legislative <input checked="" type="checkbox"/> Operational <input type="checkbox"/>	Effective Date: September 11, 2001
Approval: Council <input checked="" type="checkbox"/> CMT <input type="checkbox"/> General Manager <input type="checkbox"/>	Review Date: July 11, 2023
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 for permissive tax exemptions for properties that (i) are 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 permissive tax exemptions will not be provided to services that are the responsibility of other governments.	