

<b>Title:</b> Tax Exemption – Community Halls	<b>Policy No.:</b> 5.18  <b>Supersedes:</b>
<b>Authority:</b> Legislative <input checked="" type="checkbox"/> Operational <input type="checkbox"/>	<b>Effective Date:</b> September 11, 2001
<b>Approval:</b> Council <input checked="" type="checkbox"/> CMT <input type="checkbox"/> General Manager <input type="checkbox"/>	<b>Review Date:</b> July 11, 2023
<b>Policy Statement:</b>  The land and buildings necessary to the operation of a community hall that provides its community with non-restricted social and recreation activity will be exempt from taxation under section 197(1)(a) of the <i>Community Charter</i> [municipal property taxes].	
<b>Purpose:</b>  To establish the level of permissive tax exemption that is provided to community halls. Section 224(2)(i) of the <i>Community Charter</i> provides for a permissive tax exemption for properties owned or held by an athletic or service club or association and used as a public park or recreation ground or for public athletic or recreational purposes.	
<b>Definitions:</b>  The athletic or service association must be a non-profit registered society that is in good standing with the Registrar. It must be apolitical and non-restrictive in its membership, executive, and event participation.  A community hall offers identity to its recognized area and provides the community with social and recreation activity.  Tax exemptions for community halls will be restricted to one hall per Maple Ridge community as follows: Hammond, West Maple Ridge, Haney, Albion, Thornhill, Whonnock, Ruskin and Yennadon.	