

Title: Tax Exemption – Municipal Recreational Services	Policy No.: 5.19 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: Council may, on a request-by-request basis, exempt from taxation under Section 197(1)(a) of the <i>Community Charter</i> [municipal property taxes], all land and improvements, or portion thereof, necessary to the operation of a program that provides recreation services that have been accepted as an endorsed municipal service.	
Purpose: Section 224(2)(i) of the <i>Community Charter</i> allows permissive tax exemptions for properties owned or held by an athletic or service club or association and used as a public part or recreation ground or for public athletic or recreational purposes. Section 224(2)(a) of the <i>Community Charter</i> allows permissive tax exemptions for properties that are (i) are owned or held by a charitable, philanthropic or other not for profit corporation, and (ii) the council considers are used for a purpose that is directly related to the purposes of the corporation. The purpose of this policy is to confirm that Council will, on a request-by-request basis, consider providing permissive tax exemptions to organizations that provide recreational services that are an extension of municipal services.	
Definitions: The land and/or improvements must be owned or held by the Municipality or by a registered non-profit society that is in good standing with the registrar. The organization must be apolitical, and be non-restrictive in its membership, executive, and program services. Exemptions will not be considered where the services duplicate those offered by a level of government or government agency.	