

Title: Tax Exemption – Places of Public Worship	Policy No.: 5.20 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: Halls attached to the building used for public worship, not including manses, and the surrounding land up to five acres that is situated on the same legal parcel as the building will be exempted from taxation.	
Purpose: General statutory exemption from taxation is provided under Section 220(1)(h) of the <i>Community Charter</i> for the building and land on which the building stands for properties that are registered in the same 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 the 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.	
Definitions: The properties for the purpose of public worship will be those established by the Area Assessor.	