

Title: Tax Exemption – Youth Recreation Groups	Policy No.: 5.22 Supersedes:
Authority: Legislative <input checked="" type="checkbox"/> Operational <input type="checkbox"/> Approval: Council <input checked="" type="checkbox"/> CMT <input type="checkbox"/> General Manager <input type="checkbox"/>	Effective Date: September 11, 2001 Review Date: July 11, 2023
Policy Statement: Land up to a maximum of 5 acres and buildings that are owned or held by a registered non-profit youth or recreation group, and used principally for fitness development and recreational activities of the public, will be exempt from taxation under Section 197(1)(a) of the <i>Community Charter</i> [municipal property taxes].	
Purpose: Section 224(2)(i) of the <i>Community Charter</i> allows for 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. The purpose of this policy is to establish the level of permissive tax exemption that will apply to youth and recreation groups.	
Definitions: The youth or recreation group 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. The group must be dedicated to the fitness development and/or recreational needs of a reasonable section of the community. Exemptions will not be considered where comparable facilities or activities are offered by the Municipality or the private sector.	