

Community Charter Section 224

Property Qualified for Permissive Tax Exemptions

For religious organization the building used for worship and the land on which it stands is exempt from taxation by statute (Section 220), all other buildings and lands are taxable.

Section 224 (2) permits tax exemptions for the following

- a. Land or improvements held by a charitable, philanthropic, or non-profit corporation which council considers are used for a purpose directly related to the purposes of the corporation:
- b. Land or improvements owned by a municipality, regional district or other local authority which council considers are used for a purpose directly related to the purpose of the corporation:
- c. Land or improvements that council considers would otherwise qualify for exemption under section 220 were it not for a secondary use:
- d. Interest of a public authority, local authority or other corporation if land or improvements are occupied or are owned by a public or local authority and they are used for a purpose exempt under this division or previous division:
- e. If owned by a party providing municipal service under a partnering agreement, exemption under sect 225, partnering agreement expressly contemplates council may provide an exemption, used for a purpose under this or prior division:
- f. In relation to property exempt under section 220-1 h (public worship) area of land surrounding exempt building, the hall if council considers necessary to be exempt, and land surrounding the hall:
- g. Land or improvements used or occupied by religious organization as tenant for public worship or a hall council considers necessary;
- h. Area of land around senior homes, hospitals, private schools:
- i. Land or improvements held by an athletic or service club or association used as a public park or recreation ground for public athletic or recreational purpose:
- j. Land or improvements owned by a person or organization operated as private hospital or licenced community care facility or registered assisted living complex:
- k. Land or improvements for which a grant has been made under Housing Construction Elderly Citizens Act.

If a property changes use or ownership and no longer conforms to the conditions necessary to qualify for the exemption the property will become liable to taxation.