



Legislation Text

File #: O21-4701, **Version:** 1

2022 Permissive Tax Exemptions

Bylaw No. 5733

Report 21-101

File FIN 1970-04

That Council give first, second and third reading to the Permissive Tax Exemption Amending Bylaw 2021 No. 5733.

Explanation - Bylaw No. 5733

Section 220 of the Community Charter provides for a mandatory tax exemption for buildings set apart for public worship.

Section 224 (2) (f), (g) and (h) of the Community Charter provide for a permissive tax exemption for the surrounding lands to these exempt buildings.

Section 225(2) (a) of the Community Charter allows eligible partnering properties to be considered for exemption.

Section 225 (3) of the Community Charter authorizes exemption of eligible heritage property from taxation, including the building, improvement and surrounding lands.

Bylaw 2021 No. 5733 provides for amendments to the following Permissive Tax Exemption Bylaws:

- Charitable and Not-For-Profit Bylaw 2014 No. 5117 as in Schedule A.
- Churches Permissive Tax Exemption Bylaw 2014 No. 5118 as in Schedule B.
- Partnering Agreement Tax Exemption Bylaw 2020 No. 5645 as in Schedule C.