

	Title: Permissive Tax Exemption	Number: FN-11.
	Authority (if applicable): Community Charter, Section 224 (2) and Section 225	Section: Finance
	Date Adopted: September 27, 2004	
	Historical Changes (Amended: Oct 2, 2006; Oct 19, 2009; Sep 13, 2010)	

Purpose:

A permissive tax exemption is a means for Council to support organizations within the community which further Council’s objectives of enhancing quality of life (economic, social, cultural) and delivering services economically. This policy guides identification of organizations meeting Council’s objectives.

Scope:

Providing a permissive tax exemption is solely within Council’s discretion by adopting a permissive tax exemption bylaw; Council may deny any and all permissive tax exemption requests.

Policy Statement:

1. Pursuant to section 224(2) of the Community Charter, City Council may grant, by bylaw, up to a 100% ongoing tax exemption to the following:
 - (a) property that is statutorily exempt under 220(1)(h) [buildings for public worship] including:
 - i an area of land surrounding the exempt building;
 - ii a hall that the Council considers is necessary to the exempt building and the land on which the hall stands; and
 - iii an area of land surrounding a hall that is exempt under (ii) above;
 - (b) property that is statutorily exempt under 220(1)(l) [private schools];

2. Pursuant to section 224(2) and 225(2) of the Community Charter, City Council may grant, by bylaw, up to a 100% tax exemption to the following:
 - (a) non-profit occupiers of City property for the duration of the occupancy provided that the bylaw exempting the non-profit occupiers is for a term of 1 year;
 - (b) City owned property which is being used to provide a municipal service under a partnering agreement provided that the term of the exemption of this type of property does not exceed the length of the partnering agreement.

3. A property tax exemptions application form will be submitted by the property owners requesting a property tax exemption for the following year, by July 15 of the current year.
4. The City's portion of the total property tax exemptions for churches, occupiers of City land and other non-profit organizations will be limited to 1.4% of the total City's taxation levy. An individual property permissive tax exemption for the City portion of the permissive tax exemption will be limited to \$75,000.
5. City Council will grant permissive exemptions to all properties which the City leases from a third party for municipal purposes.
6. City Council will consider applications for permissive property tax exemptions from non-profit organizations which are viewed to provide a benefit to the residents of the City on a case by case basis.

References:

Policy Number:	FN-11
Policy Owner:	Finance
Endorsed by:	Council
Final Approval:	Council 04/278
Date Approved:	September 27, 2004
Revision Date:	Oct 2, 2006; Oct 19, 2009; Sept 13, 2010, October 18, 2021
Amendments:	
Related Policies:	
Related Publications:	

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