



PERMISSIVE TAX EXEMPTION

What properties are eligible for a permissive tax exemption?

Section 224 of the *Community Charter* identifies those properties that may qualify for a permissive tax exemption. Here are some examples of the properties identified in the *Charter* (not all-inclusive):

- Properties owned or held by charitable, philanthropic or other not-for-profit corporations;
- Properties owned or held by municipalities, regional cities or other local authorities;
- Properties which would be automatically exempted under other sections of the Division 6 of the *Charter*, but for the fact that they have a secondary use not covered under that Division;
- Areas of land surrounding buildings of public worship (churches), along with church halls and land surrounding those halls, if council considers the surrounding lands to be necessary to the church or hall;
- Areas of land surrounding seniors' homes, hospitals or private schools;
- Properties owned or held by athletic or service clubs or associations and used as public parks or recreations grounds, or for public athletic or recreational purposes;
- Properties operated as a licensed community care facility or registered assisted living residence;
- Properties providing municipal services under partnering agreements;
- Specified eligible heritage properties;
- Specified eligible riparian properties;
- Lands held for Cemetery purposes;
- Lands maintained as golf courses (must be non profit organization); and
- Specified properties which are part of a revitalization area.

I plan on applying for a permissive tax exemption; when is the deadline for applications?

Applications for permissive tax exemptions must be made by July 31 of each year in order to be considered by Council for the following taxation year. For a permissive tax exemption bylaw to apply to a particular taxation year, the bylaw must be passed on or before October 31 of the preceding year.

Where can I obtain an application form?

For application forms or more information on permissive tax exemptions, contact the Finance Department at 250-708-2270 or finance@viewroyal.ca.
