

See the [Tables of Legislative Changes](#) for this Act's legislative history, including any changes not in force.

## COMMUNITY CHARTER

### Division 7 — Permissive Exemptions

#### Partnering, heritage, riparian and other special exemption authority

**225** (1) In this section:

"eligible property" means property that is eligible under subsection (2);

"exemption agreement" means an agreement under subsection (5).

(2) The following property is eligible for a tax exemption under this section:

(a) eligible partnering property, being property that

(i) is owned by a person or public authority providing a municipal service under a partnering agreement, and

(ii) the council considers will be used in relation to the service being provided under the partnering agreement;

(b) eligible heritage property, being property that is

(i) protected heritage property,

(ii) subject to a heritage revitalization agreement under section 610 of the *Local Government Act*,

(iii) subject to a covenant under section 219 of the *Land Title Act* that relates to the conservation of heritage property, or

(iv) if property referred to in subparagraphs (i) to (iii) is a building or other improvement so affixed to the land as to constitute real property, an area of land surrounding that improvement;

(c) eligible riparian property, being property that

(i) is riparian land,

(ii) is subject to a covenant under section 219 of the *Land Title Act* that

(A) relates to the protection of the property as riparian property, and

(B) has the municipality granting the exemption under this section as a covenantee in whose favour the covenant is made, and

(iii) meets any other requirements prescribed by regulation;

- (d) eligible cemetery property, being land held for cemetery, mausoleum or columbarium purposes;
  - (e) eligible golf course property, being land maintained as a golf course.
- (3) A council may, by bylaw, exempt eligible property from taxation under section 197 (1) (a) [*municipal property taxes*] to the extent provided in the bylaw and subject to the conditions established by exemption agreement.
- (4) The authority under subsection (3) is not subject to section 25 (1) [*prohibition against assistance to business*].
- (5) For the purposes of this section, the council may enter into an agreement with the owner of property that is exempt or is to be exempt under this section, respecting the extent of the exemption and the conditions on which it is made.
- (6) Without limiting subsection (5), an exemption agreement may do one or more of the following:
- (a) require the eligible property to be subject to a covenant under section 219 of the *Land Title Act* in favour of the municipality;
  - (b) provide that the exemption is subject to specified conditions;
  - (c) provide that, if
    - (i) a condition is not met,
    - (ii) a required covenant under section 219 of the *Land Title Act* is discharged, or
    - (iii) any other circumstances specified in the agreement occur,the property owner must pay to the municipality an amount determined in accordance with the agreement.
- (7) A bylaw under this section
- (a) must establish the term of the exemption,
  - (b) may only be adopted after notice of the proposed bylaw has been given in accordance with section 227 [*notice of permissive tax exemptions*],
  - (c) may only be adopted by an affirmative vote of at least 2/3 of all council members, and
  - (d) does not apply to taxation in a calendar year unless it comes into force on or before October 31 in the preceding year.
- (8) An exemption under this section ceases to apply to property, the use or ownership of which no longer conforms to the conditions necessary to qualify for exemption and, after this, the property is liable to taxation.