

PROPERTY TAX EXEMPTION BASE

PFC2019-0491
ATTACHMENT 3

Exemption Categories ¹	Number of property accounts	2019 Total Exempt Property Assessment (rounded)
Properties Exempt Under the <i>Municipal Government Act</i> (MGA)		
Section 351 - non-assessable properties (s.298), private acts and Local Authorities	220	1,088,480,000
Section 361 - properties exempt on use (e.g. Municipal Reserves, School Reserves)	2,479	2,213,530,000
Section 362(1)(a) Crown Properties (provincial and federal)	1,129	2,364,550,000
Section 362(b) Municipal Properties	5,221	8,573,300,000
Section 362(c) School Properties (e.g. CBE, private, charter schools etc.)	397	3,366,220,000
Section 362(d) Post-Secondary Institutions (incl. Student Union Associations)	46	2,664,290,000
Section 362(1)(g.1) Regional Hospital (AHS)	105	3,076,100,000
Section 362(1)(h) Nursing Homes	29	364,120,000
Section 362(1)(j) Library	12	131,870,000
Section 362(1)(k) Religious Properties	507	1,254,610,000
Section 362(1)(l) Cemeteries	21	59,580,000
Section 362(1)(m) Senior Lodge (foundation and management body)	9	90,320,000
Section 362(1)(n) Non-Profit Organizations (e.g. Recreational Facilities – majority of users under 18 years of age, Charitable or Benevolent etc.)	742 ²	1,655,660,000
Section 363(1)(b) Hostel	1	3,230,000
Section 363(1)(c) Veterans Association (e.g. Royal Canadian Legion, Navy...etc)	9	53,670,000

¹ Properties can fit into more than one exemption category. An example would be City recreational facilities, these types of properties can be both categorized as either a municipal property or a sports and recreation facility.

² The number of properties include affordable housing properties of individual condominium units and parking stalls

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Properties Exempt under <i>Community Organization Property Tax Exemption Regulation</i>		
Section 14.1 Resident's Association (Bylaw 5M2013 Residents Associations)	231	37,730,000
Section 15(a) Sports and Recreation Facilities – majority adult user	54	67,560,000
Section 15(b) Fairs and Exhibitions	1	13,150,000
Section 15(c) Arts or Museum	61	148,900,000
Section 15(d) Care and Supervision of Children	51	39,360,000
Section 15(e) Linguistic Organizations	2	3,490,000
Section 15(f) Ethno-Cultural Association	67	50,480,000
Section 15(g) Charitable or Benevolent – beneficiaries residing outside municipality	44	55,250,000
Section 15(h) Thrift Shop	24	58,880,000
Section 15(i) Sheltered Workshop	1	932,500
Section 15(j) Chamber of Commerce	1	722,000
Section 15(k) Charitable or Benevolent – beneficiaries residing inside municipality	230	255,420,000
Properties Exempt from Property Taxes Outside Provincial Legislation		
Consulates – Vienna Convention ³	5	15,270,000
TOTAL	11,699	27,706,674,500

³ Article 32 of the Vienna Convention exempts properties held by Consulates from property taxes.