



Policy #1023

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Policy Title: Property Tax Exemptions given under the
Community Organization Property Tax Exemption Regulation (COPTER) 281/98

Policy No.: 1023

Approval: County Council

Effective Date: January 1, 2012

Supersedes Policy No.: NEW

Policy Statement: Mountain View County (the County) will establish a process whereby Council will determine an exemption under the Community Organization Property Tax Exemption Regulation 281/98 (COPTER)

Purpose: To provide Council, Administration and the public with a standard and uniform practice and to determine an exemption under this regulation. (COPTER)

Regulations:

1. The guidelines are to assist applicants, staff and Council in the preparation, review and consideration of exemption applications for properties that do not fit the standard exemption guidelines from the Municipal Government Act.
2. Tax exemptions under Section 362(1)(n) of the Municipal Government Act (MGA) are generally considered a technical question and eligibility will be determined by the Designated Assessor. As an exception, eligibility for properties under Section 362(1)(n) of the MGA, Part 3 as regulated by COPTER will be determined by a resolution of Council. This part of the Regulation provided the authority for a municipality to consider a property tax exemption for a property that does not qualify elsewhere, such as arts facilities, day cares, museums, sheltered workshops, sports facilities and any other property that is described and meets the qualifications and conditions in Part 3 of the Regulation, detailed in sec 15.
3. Non-profit organizations or "Community Associations" seeking consideration for a property tax exemption under Sec 362(1)(n) of the Act and the provisions of Part 3 of the Regulation will not be considered for property tax exemption status.
4. Council encourages organizations that otherwise may be considered for tax exemption under Section 362(1)(n) of the MGA, Part 3 as regulated by COPTER to apply for grants under the Rural Community Recreation Grant program.

End of Policy

Approved: April 20, 2011