

exemption that would have applied had the incorporation or inclusion not taken place, as follows:

<i>year after incorporation</i>	<i>% of exemption that would have applied</i>
1st	100%
2nd	80%
3rd	60%
4th	40%
5th	20%

Exemptions under regulations

In addition to the provisions of any other Act, the Lieutenant Governor in

223 (1) Council may make regulations prescribing exemptions from property taxes under any Act in respect of one or more of the following:

- prescribed industrial land or industrial improvements, or both;
- (a) prescribed business land or business improvements, or both;
- (a.1) prescribed improvements at prescribed community airports;
- (b) prescribed land or improvements at prescribed community ports.
- (c)

Without limiting section 283 [*variation authority*], regulations under

(2) subsection (1) may be different for different community airports and different community ports.

An exemption under subsection (1) (b) or (c) applies to an airport or port only

(3) for a taxation year in which it is operated as a community airport or community port, as applicable.

Division 7 – Permissive Exemptions

General authority for permissive exemptions

A council may, by bylaw in accordance with this section, exempt land or

224 (1) improvements, or both, referred to in subsection (2) from taxation under section 197 (1) (a) [*municipal property taxes*], to the extent, for the period and subject to the conditions provided in the bylaw.

Tax exemptions may be provided under this section for the following:

- (2)
- land or improvements that
 - (a) are owned or held by a charitable, philanthropic or other not for
 - (i) profit corporation, and
 - the council considers are used for a purpose that is directly
 - (ii) related to the purposes of the corporation;
 - land or improvements that
 - (b) are owned or held by a municipality, regional district or other
 - (i) local authority, and
 - the council considers are used for a purpose of the local
 - (ii)

authority;

- land or improvements that the council considers would otherwise
- (c) qualify for exemption under section 220 [*general statutory exemptions*] were it not for a secondary use;
- the interest of a public authority, local authority or any other
- (d) corporation or organization in land or improvements that are used or occupied by the corporation or organization if
- the land or improvements are owned by a public authority or
- (i) local authority, and
- the land or improvements are used by the corporation or
- (ii) organization for a purpose in relation to which an exemption under this Division or Division 6 of this Part would apply or could be provided if the land or improvements were owned by that corporation or organization;
- the interest of a public authority, local authority or any other
- (e) corporation or organization in land or improvements that are used or occupied by the corporation or organization if
- the land or improvements are owned by a person who is
- (i) providing a municipal service under a partnering agreement, an exemption under section 225 [*partnering and other special tax exemption authority*] would be available for the land or improvements in relation to the partnering agreement if they were used in relation to the service,
- (ii) the partnering agreement expressly contemplates that the
- (iii) council may provide an exemption under this provision, and
- (iv) the land or improvements are used by the corporation or organization for a purpose in relation to which an exemption under this Division or Division 6 of this Part would apply or could be provided if the land or improvements were owned by that corporation or organization;
- in relation to property that is exempt under section 220 (1)
- (f) (h) [*buildings for public worship*],
- an area of land surrounding the exempt building,
- (i) a hall that the council considers is necessary to the exempt
- (ii) building and the land on which the hall stands, and
- an area of land surrounding a hall that is exempt under
- (iii) subparagraph (ii);
- land or improvements used or occupied by a religious organization, as
- (g) tenant or licensee, for the purpose of public worship or for the purposes of a hall that the council considers is necessary to land or improvements so used or occupied;
- in relation to property that is exempt under section 220 (1)
- (h) (i) [*seniors' homes*] or (j) [*hospitals*], any area of land surrounding

the exempt building;

- (h.1) in relation to land or improvements, or both, exempt under section 220 (1) (l) [*independent schools*], any area of land surrounding the exempt land or improvements;
 - (i) land or improvements owned or held by an athletic or service club or association and used as a public park or recreation ground or for public athletic or recreational purposes;
 - (j) land or improvements owned or held by a person or organization and operated as a private hospital licensed under the *Hospital Act* or as a licensed community care facility, or registered assisted living residence, under the *Community Care and Assisted Living Act*;
 - (k) land or improvements for which a grant has been made, after March 31, 1974, under the *Housing Construction (Elderly Citizens) Act* before its repeal.

(3) The authority under subsection (2) (e) and (g) to (j) is not subject to section 25 (1) [*prohibition against assistance to business*].

- (4) Subject to subsection (5), a bylaw under this section
 - (a) must establish the term of the exemption, which may not be longer than 10 years,
 - (b) may only be adopted after notice of the proposed bylaw has been given in accordance with section 227 [*notice of permissive tax exemptions*], and
 - (c) does not apply to taxation in a calendar year unless it comes into force on or before October 31 in the preceding year.

(5) Subsection (4) (a) and (b) does not apply in relation to exemptions under subsection (2) (f), (h) and (h.1).

(6) If only a portion of a parcel of land is exempt under this section, the bylaw under this section must include a description of the land that is satisfactory to the British Columbia Assessment Authority.

(7) A bylaw 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.

Partnering, heritage, riparian and other special exemption authority

In this section:

- 225** (1) "**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