

Mayne Island Improvement District

Health Centre Tax Policy - Granting Exemptions

POLICY STATEMENT

Under the *Local Government Act* as noted below the Trustees may determine complete or partial exemption when the Assessment Roll is prepared. Annually, the Trustees will review the list of those who will be allowed complete or partial exemption. A list shall be prepared by Staff and approved by the Board.

EXCERPT FROM LOCAL GOVERNMENT ACT

Division 3 – Taxes and Cost Recovery

Assessment roll

- 753 (1) The trustees of an improvement district may direct the assessor to prepare an assessment roll.
- (2) The trustees must determine the basis of assessment, which may be by parcel, group of parcels, area or value of land or improvements or personal property, or any combination of them.
- (3) Complete or partial exemption may be allowed for any of the bases of assessment or any kind or class of any of those bases.
- (4) If areas are made a basis of assessment, the land may be classified into grades by any method of classification determined by the trustees.