

FREQUENTLY ASKED QUESTIONS

2015 Specific Church Property Re-inspections and Data Gathering

Are properties owned by a religious organization and used as a place of public worship *still* exempt from property taxation?

- Yes. Places of public worship, and associated land owned by a religious organization, are eligible for tax exemption subject to the specific conditions and limits set by provincial legislation through *The Cities Act*.

Why did the City undertake the re-inspection of church properties?

- The City is required to prepare an assessment for all properties so that the property characteristics which are used to create the assessment values are correct. The foundation for correct assessments is accurate property records.
- Most places of worship have not been inspected for many years. Even though these types of properties may be exempt from taxation, there is still a requirement that the assessment values be accurate.
- A physical inspection of the church property, if necessary, will enable the City to prepare accurate assessment with the most up-to-date property characteristics.

Why does the City ask about “any other uses” for the property?

- The City needs to ensure that the current use of the property meets the legislative requirements that provide for exemptions from property taxation. For church properties, this means that any portion of the property not used to support public worship is potentially taxable.

What was the process involved for a church re-inspection?

- Assessment appraisers conducted a cursory physical review of the physical characteristics of the properties from the office. If there were inconsistencies in the data, the property was identified for a physical inspection.
- A questionnaire was sent to all properties in the group. The questionnaire was designed to gather information related to activities that take place in the property. Those properties where activities were listed as not being directly related to the primary use of the property, as a place of worship, were identified for physical inspections. In addition, properties who did not respond to the questionnaire were identified for physical inspections.
- If notable changes or inaccuracies were found during the inspection, the assessment appraiser was required to update the property record.
- Some property records were reasonably up to date, while others required updating.

- The questionnaire, combined with the physical inspections assisted the Assessment Section in determining the use of the property and the accuracy of the physical data.
- The Assessment Section completed the re-inspection of church properties in September 2015.