

Town of High Prairie
Local Improvement Tax Exemption Policy for
Cemeteries

1

Policy Number No. 26-2003	Approval Date October 8, 2003	Resolution Number 767/03
Supersedes N/A	Effective Date Upon Approval	Legal Authority Section 405, Municipal Government Act
Amendments:	Amendment Date	Resolution Number

TITLE: Local Improvement Tax Exemption Policy For Cemeteries

Policy Statement:

The Town of High shall exempt all cemeteries, except those that are privately owned, from local improvement taxes.

DEFINITIONS: For the purpose of this policy:

“cemetery” means land that is set apart or used as a place for the burial of dead human bodies or other human remains or in which dead human bodies or other human remains are buried.

“privately owned cemetery” means a cemetery, crematory, columbarium or mausoleum, as the case may be, that is owned, controlled or managed by a person or business corporation.

“ local improvement tax(s)” means a tax authorized by a local improvement tax bylaw and imposed to raised revenue to pay for a local improvement.

BACKGROUND:

The provisions of Section 405 of the Municipal Government Act R.S.A. 2000 and amendments thereto, provide that a council may pass a by-law which would require the municipality to pay the cost of any part of a local improvement that the council considers to be of benefit to the whole municipality.

The Council of the Town of High Prairie has recognized the majority of the cemeteries within its municipal boundary are owned and managed by religious organizations or other not for profit organizations, that are volunteer based entities providing a community service and benefit to the

2

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Town. Subsequently, Council is of the opinion that the amount of local improvement taxes that would be applicable to cemeteries, other than privately owned cemeteries, should be paid from the general tax revenue of the Town.

IMPLEMENTATION:

- a) When, by petition or by initiative of Council, a local improvement is proposed and a local improvement plan is prepared for the proposed local improvement;
- b) And when it is found that a cemetery, other than a privately owned cemetery, is within the scope of the local improvement plan and would normally be subject to pay the local improvement tax;
- c) The Council, shall by by-law, require the municipality to pay the cost of the local improvement tax that would normally be applicable and payable by a cemetery owner, excepting the owner(s) of a privately owned cemetery.