

PARTIAL EXEMPTION FOR RECTORY PROPERTY TAX (ONTARIO)

Parishes should be aware that the Assessment Act of Ontario provides a partial (50%) exemption for church rectories as long as the priest is living there and it is adjacent to the church. Churches can file a Request for Reconsideration to have their assessment changed if they are not already receiving this reduction.

-per the Assessment Act of Ontario 1990 Chapter A 31, Section 3 Subsection 3(iii), as follows:

"50 per cent of the assessment of the principal residence and land used in connection with it of the member of the clergy who officiates at the place of worship referred to in subparagraph i, so long as the residence is located at the site of the place of worship."

This paragraph applies to the 2001 and subsequent taxation years.