

| Facility | Location | Roll Number | Current Tax Class | 2020 Current Value Assessment | Total Current Taxes | Potential Taxes @ Comm Tax Rate | Notes |
|----------|--|--------------------------------------|--------------------|-------------------------------|---------------------|---------------------------------|---|
| 1 | Delhi Kinsmen Sports Complex | 144 Western Ave., Delhi | 492.001.04500.0000 | EN | 1,766,000 | 0 \$ | 33,196.56 |
| 2 | Langton Arena | 30 Albert St., Langton | 542.010.31800.0000 | EN | 1,399,000 | 0 \$ | 26,297.84 includes Langton CC in same parcel/assessment |
| 3 | Port Dover Arena* | 809 St. George St., Port Dover | 334.020.11620.0000 | EN | 7,667,000 | 0 \$ | 144,121.20 includes PDCC in same parcel/assessment |
| 4 | Talbot Gardens Arena | 10 Talbot St. N., Simcoe | 401.010.00800.0000 | EN | 5,140,000 | 0 \$ | 96,619.66 |
| 5 | Tricenturena Arena | 32 East Church St., Waterford | 335.040.13100.0000 | EN | 3,669,000 | 0 \$ | 68,968.39 |
| 6 | Courtland Lions Comm Centre | 272 Main St of Courtland., Courtland | 541.020.62100.0000 | EN | 1,125,000 | 0 \$ | 21,147.30 includes firehall in same parcel/assessment |
| 7 | Langton Community Centre | 28 Albert St., Langton | 542.010.31800.0000 | EN | see #2 | | |
| 8 | Port Dover Community Centre | 801 St. George St., Port Dover | 334.020.11620.0000 | EN | see #3 | | |
| 9 | Port Rowan Community Centre | 14 College Ave., Port Rowan | 544.001.12800.0000 | EN | 488,000 | 0 \$ | 9,173.23 |
| 10 | St. Williams Community Centre | 80 Queen St. W, St. Williams | 495.040.04500.0000 | EN | 451,000 | 0 \$ | 8,477.72 |
| 11 | Vittoria & District Comm Centre | 17 Oakes Blvd., Vittoria | 493.060.12700.0000 | EN | 747,000 | 0 \$ | 14,041.81 building |
| 12 | Vittoria Town Hall | 1538 Old Brock Street, Vittoria | 493.060.21100.0000 | EN | 197,000 | 0 \$ | 3,703.13 |
| 13 | Waterford & District Lions Comm Centre | 53 West Church Street, Waterford | 335.020.10100.0000 | EN | 223,250 | 0 \$ | 4,196.56 |
| | | | | | | <u>\$</u> | <u>429,943.41</u> |

- Municipal property leased or occupied by a tenant is taxed in the same manner as if the tenant/occupant owned the property
- A municipality may enter into an agreement with another party to operate a municipally-owned facility and provide services on its behalf and may declare a facility a "municipal capital facility" and thereby exempt said property from taxation
- When a municipality transfers ownership of a facility to another entity, the property may be taxable unless the new owner qualifies as exempt as per the *Assessment Act*. The onus is on a new owner to contact MPAC to determine status.
- If a registered charitable organization owns or leases property that is taxable in the commercial or industrial tax classes, the charity may qualify for an annual rebate from the municipality equal to 40% of the annual taxes (Policy FS-18)