



PERMISSIVE PROPERTY TAX EXEMPTIONS FOR PLACES OF WORSHIP
Council Policy No. 21(b)/06

File No: 0340-50

Legislation:

Places of Worship and the land on which the building stands are a Statutory Exemption under Section 220 of the *Community Charter*. This policy is to establish guidelines to provide consistent and equal consideration to grant permissive tax exemptions for the land that surrounds Places of Worship.

Permissive property tax exemptions must be passed by bylaw prior to October 31 for the following taxation year.

There is *no* obligation for Council to grant a permissive tax exemption.

Eligibility Criteria:

Eligibility for a permissive property tax exemption will be in accordance to the *Community Charter* Section 224.

Application Process:

Council will consider applications for permissive exemptions annually.

The opportunity to apply will be advertised in a local newspaper a minimum of two times and on the City's web page. Letters will be mailed to tax exemption recipients whose exemption duration is expiring.

Applications must be submitted to the Corporate Administration Department, using the prescribed application form, by June 15th annually.

All applications will be reviewed by staff and presented to Council at a Strategic Planning and Finance Committee meeting.

The Church should be prepared to support its application in person, should it be requested to do so.

Eligible Places of Worship may be considered to for tax exemptions to a maximum of three years. During the three-year period, updated information is not necessary unless significant changes, financial or otherwise, occur.

Funding:

Approved applications will receive 100 percent exemption on eligible portions.



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APPLICATION FOR PERMISSIVE PROPERTY TAX EXEMPTION
PLACES OF WORSHIP

Date: _____ **Date Received:** _____

GENERAL INFORMATION			
Official Name of the Property Owner			
Mailing Address	City	Province	Postal Code
SOCIETY INFORMATION			
Society Registration Number	Charity's BN (Business Number) / Registration Number <i>(the number the Church puts on charitable donation receipts)</i>		
Annual Report Filed with the Provincial Government			
<input type="checkbox"/> Yes; <input type="checkbox"/> No Date Last Report Filed: _____			
Church Board			
Title	Name	Phone Number	
LOCAL CONTACT INFORMATION OF PERSON COMPLETING APPLICATION FORM			
Contact Name			
Mailing Address	City	Province	Postal Code
Work Telephone	Home Telephone	Cell Telephone	Email Address



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LEGAL INFORMATION OF PROPERTY FOR WHICH THE EXEMPTION IS BEING REQUESTED		
<i>Call City Hall If You Need Help With This Information</i>		
Civic (Street) Address		
Roll Number	PID	
Plan	Block	
Lot	Parcel	
The exemption applied for is under Section 224 of the Community Charter is pursuant to Subsection 2, clause (____). Please fill in the relevant clause from Section 224(2) [see attached].		
a) Describe the purpose and use of the land and / or building(s)		
b) Does anyone live in the building? <input type="checkbox"/> No; <input type="checkbox"/> Yes If Yes, How many people? ____ What is the square footage of the living area? _____		
c) Does your Church receive any income from rental or use of the building(s), parking lot(s), or other portions of the land(s)? <input type="checkbox"/> No; <input type="checkbox"/> Yes If yes, please indicate		
Income Source	Annual Income	Hours Per Day or Days Per Week
List all licences held by your Church (e.g. Provincial Licences – Community Care Facility Act, Hospital Act, Health Act, Liquor Licences, etc.)		



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d) Describe the purpose and use of the land and / or building(s)		
e) Does anyone live in the building? <input type="checkbox"/> No; <input type="checkbox"/> Yes If Yes, How many people? ____ What is the square footage of the living area? _____		
f) Does your Church receive any income from rental or use of the building(s), parking lot(s), or other portions of the land(s)? <input type="checkbox"/> No; <input type="checkbox"/> Yes If yes, please indicate		
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User Statistics

1. _____ The number of persons that are served by your Church annually.
2. _____ The number who are residents of the City of Fort St. John.

Is the Church run by volunteers, paid staff or a combination of both?

1. _____ the number of volunteers and _____ the number volunteer hours worked per year.
2. The number of paid staff, their titles and number of paid hours per year.

Number	Title	Paid Hours Per Year

Other information that may be pertinent to your application.

Has your Church previously received a permissive tax property tax exemption from the City of Fort St. John? If yes, please list the three most current years that the Church has received the exemption.

1. _____
2. _____
3. _____



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Has your Church received other grants in the last three years from the City of Fort St. John? If yes, please indicate the year, the amount and the purpose of the grant:

Year	Amount	Purpose

List funding assistance and grants received from senior governments (federal / provincial), local or regional governments (other than the City of Fort St. John) or other funding agencies in the past three years:

Year	Amount	Name of Contributor

Attach the following information:

- Most recent *audited* Financial Statements including a Balance Sheet and Income Statement
- Previous year's actual operating budget if the most recent Financial Statements provided are not the previous year (Please attach a copy of the income and expense statement in a format consistent with the Church's financial statements)
- Operating Budget for the Current Year (Please attach a copy of the projected income and expense statement in a format consistent with the Church's financial statements)
- Projected operating budget for the next year



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DECLARATION

I hereby declare that the statements and information contained in the material submitted in support of this application are to the best of my belief true and correct in all respects.

I hereby agree to indemnify and save harmless the City of Fort St. John and its employees against all claims, liabilities, judgments, costs and expenses of whatsoever kind which may in any way occur against the said City and its employees in consequence of and incidental to, the granting of this exemption, if issued, and I further agree to conform to all requirements of the applicable bylaw and all other statutes and bylaws in force in the City of Fort St. John.

Signature of Applicant

Date

The personal information on this form is collected for the purpose of an operating program of the City of Fort St. John as noted in Section 26(c) of the Freedom of Information and Protection of Privacy Act. If you have any questions about the collection and use of this information, please contact the Freedom of Information Coordinator at 250 787 8150.

APPLICATION DEADLINE – JUNE 15

SEND APPLICATIONS TO

**CITY OF FORT ST. JOHN
10631 – 100TH STREET
FORT ST. JOHN, BC V1J 3Z5**