

**PERMISSIVE PROPERTY TAX EXEMPTIONS POLICY**  
**Council Policy No. 21/14**

POLICY:

A permissive tax exemption is a way for Council to recognize and provide support to non-profit organizations (including churches) within the City who provide services to its residents that enhance the quality of life (social, recreational, spiritual, cultural) in Fort St. John.

It is recognized that a permissive property tax exemption re-distributes this expense to the remainder of the City's taxpayers. Thus, tax exemptions will be approved by taking Council's goal of having a "planned and sustainable community by having municipal spending and policies are affordable and sustainable over time" into consideration.

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 when granting permissive tax exemptions.

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.

Vacant and underdeveloped parcels owned but not actively being used by a non-profit organization will not be considered for a permissive tax exemption. Parcels that are being used as parking lots by non-profit organizations but not developed to City specifications will not be considered.

Properties that are leased by a non-profit organization who are requesting a permissive tax exemption must attach a copy of the current lease as part of the application.

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**ELIGIBILITY REVIEW:**

All organizations are subject to an annual eligibility review to ensure that the property is still being used for the purpose in which the exemption was originally granted. This review will be conducted by staff during the annual bylaw preparation. Non-profit organizations are encouraged to contact City staff if significant changes have occurred on the property.

**LIMITATIONS:**

There will be no exemption or reduction to utility fees and charges for taxation exempt properties. Water, sewer, garbage and local area service taxes are due and payable.

**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 15<sup>th</sup> annually.

All applications will be reviewed by staff and presented to Council.

All applicants should be prepared to support its application in person, if requested to do so.

Tax exemptions will be valid for three years. During the two-year period, updated information is not necessary unless significant changes, financial or otherwise, occur.

**FUNDING:**

Approved applications can receive up to 100% exemption on eligible portions. Space rented to a commercial business within a non-profit organization's building is prohibited from tax exemption.

Council may approve a reduced permissive tax exemption allocation for those non-profit organizations who receive a grant-in-aid from the City.

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**APPLICATION FOR PERMISSIVE PROPERTY TAX EXEMPTION**

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

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<b>User Statistics</b>		
1. _____ The number of persons that are served by your organization annually.		
2. _____ The number who are residents of the City of Fort St. John.		
<b>Is the organization run by volunteers, paid staff or a combination of both?</b>		
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.		
<b>Number</b>	<b>Title</b>	<b>Paid Hours Per Year</b>
<b>Other information that may be pertinent to your application.</b>		
Has your organization 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 non-profit has received the exemption and the amounts.		
<b>Years Exemption was Received</b>	<b>Monetary Value of Tax Exemption</b>	
1.		
2.		
3.		

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**Has your organization 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

Provide details of initiatives made by your organization to work towards self-sufficiency:


**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

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**Attach the following information:**

- Most recent ~~audited~~ Financial Statements (audited are preferred) 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 non-profit'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 non-profit's financial statements)
- Projected operating budget for the next year
- Copy of the building's floor plan
- Applications for leased property must include a copy of the current lease agreement

**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 – 100<sup>TH</sup> STREET  
FORT ST. JOHN, BC V1J 3Z5**

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***Community Charter Section 224(2)***

- (2) Tax exemptions may be provided under this section for the following:
- (a) land or improvements that
    - (i) are owned or held by a charitable, philanthropic or other not for profit corporation, and
    - (ii) the council considers are used for a purpose that is directly related to the purposes of the corporation;
  - (b) land or improvements that
    - (i) are owned or held by a municipality, regional district or other local authority, and
    - (ii) the council considers are used for a purpose of the local authority;
  - (c) land or improvements that the council considers would otherwise qualify for exemption under section 220 [general statutory exemptions] were it not for a secondary use;
  - (d) the interest of a public authority, local authority or any other corporation or organization in land or improvements that are used or occupied by the corporation or organization if
    - (i) the land or improvements are owned by a public authority or local authority, and
    - (ii) the land or improvements are used by the corporation or organization for a purpose in relation to which an exemption under this Division or Division 6 of this Part would apply or could be provided if the land or improvements were owned by that corporation or organization;
  - (e) the interest of a public authority, local authority or any other corporation or organization in land or improvements that are used or occupied by the corporation or organization if
    - (i) the land or improvements are owned by a person who is providing a municipal service under a partnering agreement,
    - (ii) an exemption under section 225 [partnering and other special tax exemption authority] would be available for the land or improvements in relation to the partnering agreement if they were used in relation to the service,
    - (iii) the partnering agreement expressly contemplates that the council may provide an exemption under this provision, and
    - (iv) the land or improvements are used by the corporation or organization for a purpose in relation to which an exemption under this Division or Division 6 of this Part would apply or could be provided if the land or improvements were owned by that corporation or organization;
  - (f) in relation to property that is exempt under section 220 (1) (h) [buildings for public worship],
    - (i) an area of land surrounding the exempt building,
    - (ii) a hall that the council considers is necessary to the exempt building and the land on which the hall stands, and
    - (iii) an area of land surrounding a hall that is exempt under subparagraph (ii);
  - (g) land or improvements used or occupied by a religious organization, as tenant or licensee, for the purpose of public worship or for the purposes of a hall that the council considers is necessary to land or improvements so used or occupied;
  - (h) in relation to property that is exempt under section 220 (1) (i) [seniors' homes], (j) [hospitals] or (l) [private schools], any area of land surrounding the exempt building;
  - (i) land or improvements owned or held by an athletic or service club or association and used as a public park or recreation ground or for public athletic or recreational purposes;
  - (j) land or improvements owned or held by a person or organization and operated as a private hospital licensed under the Hospital Act or as a licensed community care facility, or registered assisted living residence, under the Community Care and Assisted Living Act;
  - (k) land or improvements for which a grant has been made, after March 31, 1974, under the Housing Construction (Elderly Citizens) Act before its repeal.