



VILLAGE OF GOLD RIVER

POLICY

Permissive Tax Exemption

POLICY NO: Admin-214

Purpose

Municipalities in British Columbia may exempt certain properties from property taxes by passing a bylaw in accordance with Division 7 – Permissive exemptions of the *Community Charter*.

A permissive tax exemption is one means for the Village of Gold River to aid eligible community-minded resources and support their respective function for the overall common good.

Policy

1. Process

- a) Council will consider applications for permissive tax exemptions annually. Notification will be advertised on the Village website and social media.
- b) Applications must be submitted to the Village using the prescribed application form, (included within this policy), on or before July 15th of each year unless otherwise designated in the annual notification. Staff will review the applications and compile them in a report to Mayor and Council who shall consider the request and make the final decision.
- c) All applications for a permissive tax exemption should be submitted on the prescribed form and should include copies of the following in order to receive optimal consideration:
 - current year’s budget
 - previous year’s annual financial statement
 - annual general meeting minutes, (including manager’s report, if applicable)
 - current site plan for each property

If the property is rented or leased from the owner:

- site drawing for leased/rented portion of the property
- lease/rental agreement

If the property is rented or leased to another person/organization:

- site drawing for leased/rented portion of the property
- lease/rental agreement

- d) All permissive tax exemptions will be reviewed each year by staff to ensure that they continue to qualify for an exemption based on the most current available information at the time of the review. Updates of information may be required upon request of the Village.

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Permissive Tax Exemption (continued)

2. Eligibility Criteria

- a) Subject Property must be one of the following:
 - i) Land and/or improvements owned, or in specific situations, leased, or;
 - ii) Land and/or improvements ancillary to a statutory exemption under section 220 of the Community Charter.
- b) Nature of organization must be:
 - i) Non-profit organization;
 - ii) Charitable/philanthropic organization;
 - iii) Athletic or Service Club/Associations;
 - iv) Partner of the municipality by agreement under section 225 of the Community Charter;
 - v) Other local authority; or
 - vi) Organization eligible under statutorily exempt under section 220 of the Community Charter (e.g., place of public worship).
- c) No permissive tax exemptions will be considered for organizations or properties providing housing services considered to be the responsibility/authority of senior levels of government such as care homes and private health care facilities, unless otherwise designated by municipal council.
- d) The applicant organization's use of the land/improvements must benefit the community in one or more of the following ways:
 - i) Provides recreational facilities for public use;
 - ii) Provides recreation programs to the public;
 - iii) Provides programs to and/or facilities used by youth, seniors or other special needs groups;
 - iv) Offers cultural or educational programs to the public which promote community spirit, cohesiveness and/or tolerance; or
 - v) Offers services to the public in formal partnership with the municipality.
- e) The exemptions can only be considered after a building is constructed, given final occupancy approval by the Village, is occupied and operationally compliant with all licensing and permits.
- f) There is no obligation for Council to approve a permissive tax exemption.

3. Duration of Exemption

Permissive tax exemptions will normally be provided for a period of up to three years. In the case of an organization that is leasing land/improvements from the owner of the property, the duration of the exemption is for one year only.

Should significant changes occur with respect to the organization, ownership or principal use during the term of the permissive tax exemption the organization must inform the Village immediately and this may result in the property becoming taxable in the next calendar year. Failure to notify the Village may disqualify any future application by the organization for exemption for a period of up to five years.

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Application Deadline: July 15th

PERMISSIVE TAX EXEMPTION APPLICATION

(SECTION 1) - ORGANIZATION INFORMATION:

Organization Name: CRA/Society Act Number:
Property for Exemption Address:
Contact Person: Phone Number:
Full Mailing Address: Email:

What is the purpose of your organization? (including a brief description of the programs and/or activities provided):

Are your programs/activities available to all residents of Gold River? Yes No If not, please explain:

If your organization operates on behalf of members, what are the requirements for membership?

(SECTION 2) – SUPPORTING DOCUMENTATION CHECK LIST (ATTACH COPIES TO APPLICATION):

- Current year's budget
Previous year's annual financial statement
Confirmation of charity status per CRA or Certificate of Good Standing as a registered society per BC Registry Services * required if a charitable/philanthropic organization
Current site plan for each property
Lease/rental agreement (if applicable – see Section 4, question 3)
If organization is leasing/renting a portion of a property provide a site drawing for that section of property (if applicable – see Section 4, question 4)
Lease/rental agreements to other agencies (if applicable – see Section 4, question 6)

(SECTION 3) – DECLARATION BY AUTHORIZED SIGNATORY:

I hereby certify that I have read the Village of Gold River Permissive Tax Exemption Policy (attached), that the application complies with its requirements, and that the information contained in the application is complete and correct.

IF THERE IS A CHANGE IN THE STATUS OF YOUR ORGANIZATION THE VILLAGE OF GOLD RIVER MUST BE NOTIFIED.

Signature: Date:
Name (please print): Title:

(continued on back of page)

*** COMPLETE A SEPARATE A NEW FORM FOR EACH PROPERTY BEING CLAIMED**

(SECTION 4) – DETAILS OF PROPERTY:	
1. Property Address:	Property Roll #:
2. Briefly describe the principal use of the property:	
.....	
.....	
.....	
.....	
3. Property Ownership: <input type="checkbox"/> Own <input type="checkbox"/> Lease/Rent Entire Property <input type="checkbox"/> Lease/Rent a Portion of the Property.....%	
a) If the property is leased/rented, who owns the property?	
b) Term of lease/rental agreement:	
4. The exemption is being claimed for: <input type="checkbox"/> the whole property <input type="checkbox"/> a portion of the property	
If the exemption is being claimed for a portion of the property:	
Gross floor area of the building:.....sq.ft Floor area being claimed for use:.....sq.ft..	
5. Commercial Activity (i.e., daycare center, catering and hall, thrift shop, etc.):	
a) Does <u>your organization</u> conduct any commercial activity on this property? <input type="checkbox"/> Yes <input type="checkbox"/> No If so:	
Provide a brief description of the commercial activity, (including hours of operation and fees/charges):	
.....	
.....	
b) Does <u>another organization</u> conduct any commercial activity on this property? <input type="checkbox"/> Yes <input type="checkbox"/> No If so:	
Provide a brief description of the commercial activity, (including hours of operation and fees/charges):	
.....	
6. Leased Space: Does your organization lease/rent any portion of the property to another agency/individual? <input type="checkbox"/> Yes <input type="checkbox"/> No	
If yes, name of the agency/individual leasing/renting the property	
Is this agency for profit or non-profit?..... Term of lease/rental:	
For what purpose is this leased/rented space being used?	
7. Does anyone live in the building: <input type="checkbox"/> Yes <input type="checkbox"/> No If yes:	
a) How many people?..... b) Living space square footage:	

Application Deadline: July 15th (unless otherwise specified in the annual notification)

Ensure your Application Declaration on the front page is signed and dated. The Village of Gold River may contact you to request additional information, or clarification, to support your application. If you require further information, please contact Village Hall at: 250-283-2202.

The personal information on this form is collected for the purpose of an operating program of the Village of Gold River 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 the information, please contact the Freedom of Information Coordinator (250-283-2202).