



SUBJECT: Permissive Property Tax Exemption	SECTION: Finance NUMBER: 2.8 PAGES 1 OF 8
ADOPTED: October 20th, 2009 REVISED:	RESOLUTION NO.: R2009-387

1. POLICY

The Town of Gibsons realizes that many volunteer organizations contribute to the well-being of the community and are an essential component to the social fabric.

Section 224 of the Community Charter provides for permissive tax exemptions for land and improvements owned or held by a prescribed list of organizations providing services which Council considers directly related to the purposes of the organization. It also provides for permissive tax exemptions for some properties which are additional to statutory exemptions under Section 220, such as church halls or land surrounding places for public worship.

Council wishes to ensure that there is an alignment of the Town's goals and culture with those of the organization that is being granted a permissive tax exemption. As a result, the following criteria will be used in evaluating requests for exemption from municipal property taxation.

- a) An organization must meet the conditions specified in the *Community Charter, Division 7, Section 224(2)*.
- b) An organization which meets the conditions specified in item (a), must provide:
 - i. a completed Permissive Property Tax Exemption Application Form;
 - ii. a copy of the most recent financial statements;
 - iii. information on the organization's contribution to the community.

2. PROCEDURE

- a) Applications for a Permissive Property Tax Exemption for the following year must be on the form provided and must be submitted to the Director of Finance annually by June 30th of the current year.
- b) Information outlined in 1b(ii) and 1b(iii) must be included with the completed application.
- c) The Director of Finance will review all completed applications and submit a report to the Corporate Services Committee.
- d) Council will adopt a Permissive Tax Exemption Bylaw by October 31st.
- e) All applicants will be notified of Council's decision on their application after the final adoption of the Bylaw.

Attachments: Permissive Property Tax Exemption Application Form / Community Charter, Section 224



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TOWN OF GIBSONS

**APPLICATION FORM FOR
PERMISSIVE PROPERTY TAX EXEMPTION**

(Pursuant to Section 224 of the *Community Charter*)

A. ORGANIZATION INFORMATION

Name of Organization: _____
Mailing Address: _____
Contact Name: _____
Phone No.: _____

B. ORGANIZATION STATUS

Non-Profit Registration No. (Provincial): _____
Registration Date: _____
Charitable Status: If so, No.: (Federal): _____

Description of property seeking exemption:

Roll Number: _____
Legal Description: _____
Registered owner: _____
Date of Purchase: _____
Principal use of property: _____

C. EXEMPTION BEING REQUESTED (Please refer to attached *Community Charter* document)

Section: _____
Sub-section: _____
Clause: _____



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D. REQUEST JUSTIFICATION

1. Please provide details of programs/services provided by your organization from the property seeking exemption. (i.e. day care, thrift shop, hall rentals).

2. Explain how these programs benefit the citizens of Gibsons.

3. Explain how your organization is contributing to the Town of Gibsons' goals of zero waste and reducing carbon emissions. Outline any additional green initiatives that your organization is involved in.

4. Number of members in your organization. _____

5. Does anyone live on the property seeking exemption?

Yes (how many?) _____ No

6. Has there been any change in the status or principal use of the property in the past 12 months. If so, please explain.



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POLICY AND PROCEDURE MANUAL

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E. FINANCIAL AND OTHER

1. Please provide a copy of your current budget and financial statements from the most recently completed fiscal year.
2. Please provide a list of current Board of Directors or Council members.

F. DECLARATION

I declare that the above information is accurate to the best of my knowledge and that I am an authorized official of the applicant.

Name

Date

Position within the Organization

Revised: June, 2009

Personal Information provided on this form is collected in compliance with the Freedom of Information and Protection of Privacy Act (FOIPOP) and will be used only for the purposes of the Town of Gibsons Permissive Tax Application. If you require further information regarding the FOIPOP Act, please contact the FOI Coordinator at 604.886.2274 or the Information and Privacy Commissioner at 1.800.663.7867.



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General authority for permissive exemptions

224 (1) A council may, by bylaw in accordance with this section, exempt land or improvements, or both, referred to in subsection (2) from taxation under section 197 (1) (a) [*municipal property taxes*], to the extent, for the period and subject to the conditions provided in the bylaw.

(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



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(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



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(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.

(3) The authority under subsection (2) (e) and (g) to (j) is not subject to section 25 (1) [*prohibition against assistance to business*].

(4) Subject to subsection (5), a bylaw under this section

(a) must establish the term of the exemption, which may not be longer than 10 years,



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(b) may only be adopted after notice of the proposed bylaw has been given in accordance with section 227 [*notice of permissive tax exemptions*], and

(c) does not apply to taxation in a calendar year unless it comes into force on or before October 31 in the preceding year.

(5) Subsection (4) (a) and (b) does not apply in relation to exemptions under subsection (2) (f) and (h).

(6) If only a portion of a parcel of land is exempt under this section, the bylaw under this section must include a description of the land that is satisfactory to the British Columbia Assessment Authority.

(7) A bylaw under this section ceases to apply to property, the use or ownership of which no longer conforms to the conditions necessary to qualify for exemption and, after this, the property is liable to taxation.