

District of Lillooet

Policy No. AD-0010

Permissive Tax Exemption Policy

1. POLICY STATEMENT

- (1) The *Community Charter* (s.224) grants Council the authority to exempt land or improvements or both from property taxes when used by various non-profit organizations.
- (2) The purpose of this policy is to provide guidelines for the evaluation of applications for exemption from property taxes pursuant to Section 224 of the *Community Charter* and to:
 - (i) provide consistent and equitable treatment for all applicants;
 - (ii) encourage optimal delivery of charitable and not for profit services for the benefit of District residents; and
 - (iii) ensure that applications from diverse organizations are evaluated on their merits.
- (3) To be considered for a permissive tax exemption an organization must operate on a non-profit basis to ensure that the District does not assist corporate or private gain. Organizations must be a registered charitable institution or society and provide their Certificate of Incorporation number.
- (4) Exemptions provided for in Section 224 are at the discretion of Council. There is no obligation on the part of Council to grant an exemption. Applicants should not assume that an exemption will be granted, even if obtained in a prior year. An exemption cannot be granted if the organization does not qualify under the *Community Charter*.
- (5) An exemption is based on the principal use of the property, not on the owner's charitable status or general operations.
- (6) An exemption may be granted for the whole or some proportional part of the taxable assessed value of land, improvements or both, at the discretion of Council.
- (7) An application for an exemption in the current year plus 1 must be received by July 31 in the current year. The District, at its sole discretion, may decline to process applications received after July 31.
- (8) Initial applications must include the information requested in Schedule "A". Where a property has been granted an exemption in the current year a renewal application does not need to include Schedule "A", however, the District may require that any or all renewal applications include Schedule "A".

- (9) Council will no longer accept new applications for exemptions for properties fronting on Main Street between Park Drive and Seton Lake Road which properties are shaded and outlined in bold on the plan attached as Schedule "B". Properties fronting on Main Street between Park Drive and Seton Lake Road which have previously been granted an exemption will continue to be considered for future exemptions.

2. GENERAL EVALUATION GUIDELINES

- (1) Use of the property subject to an exemption application must be consistent with District bylaws.
 - (i) Council may consider recent or outstanding bylaw enforcement action with respect to the property.
 - (ii) Legal non-conforming use pursuant to the *Local Government Act*, Part 14, Division 14 is not a use that is inconsistent with District bylaws.
- (2) The organization applying for the exemption must be a charitable, philanthropic or other not for profit organization.
 - (i) Exemptions will not be granted to organizations which operate with a profit motive.
 - (ii) Recent financial statements may be required in support of the application.
- (3) The use of the property may include providing services which compliment District services and programs.
 - (i) Services provided may include a service which is of the same nature or type that the District provides or that compliment services provided by the District.
 - (ii) Services provided may include a service which would be provided by the District given adequate resources.
- (4) The use of the property and the services provided must primarily benefit residents of the District.
 - (i) Services provided should improve the quality of life for District residents.
 - (ii) The benefit to District residents may include social, spiritual or other intangible benefits.
- (5) Services provided on the property are accessible and open to the public.
 - (i) Access to services should not be restricted or limited to particular groups or members.

District of Lillooet
Application for Permissive Tax Exemption

Introduction

The information provided in this application will be used in conjunction with documentation submitted and with reference to the Permissive Tax Exemption General Evaluation Guidelines to determine exemptions.

Please note:

- Council may request that an organization applying for an exemption appear before Council as a delegation;
- Should Council grant an exemption for multiple years; organizations wishing to renew the exemption will be required to submit an application in the last year of the term;
- A copy of the organization's latest Financial Statement must be submitted with all applications. The District may require a Review Engagement or audited Financial Statements. Financial Statements should be signed by two members of the Organization's Executive;
- The District of Lillooet may request additional information;
- The District of Lillooet reserves the right to review records to verify information provided in support of an application;
- Council may, at its discretion, reject any or all applicants in any given year; and
- Recipients of exemptions may be asked to publicly acknowledge the exemption.

Section 1: General Information

1. Name of Organization _____
2. Incorporation Number _____
3. Registered Owner Name (if different than above) _____
4. Property Address _____
5. Folio Number _____
6. Mailing Address (if different than property address) _____
7. Contact person who can provide additional information about this application:
 - Name _____
 - Position Title _____
 - Telephone _____
 - Mailing address _____
 - E-mail address _____
8. Organization Executives:
 - President/Chairperson _____
 - Vice President/Vice Chairperson _____
 - Treasurer _____

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Have there been any changes with respect to ownership or use of the property in the past 24 months?

I certify that the information provided in this application and the supporting documentation is true and accurate:

Name (please print) _____

Signature _____

Position _____

Date _____

Completed applications and associated documentation should be submitted to:

District of Lillooet
615 Main Street, PO Box 610
Lillooet, BC
V0K 1V0

For additional information, please contact:

Deputy Corporate Officer
Telephone: 250-256-7422 Ext. 228
Email: deputyco@lillooetbc.ca

Renewing Applicants

- Our organization has previously applied for, and received, a Permissive Tax Exemption. and confirm that the information provided with our previous application has not changed.
- Organization's most recent Financial Statements are attached. (Schedule "A" is optional or on request.)

New applicants

- Schedule "A" has been completed and is attached. (Required for new applicants)
- Organization's most recent Financial Statements are attached.

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Schedule "A"

Application for Permissive Tax Exemption

1. Name of Organization

2. Purpose of Organization (provide a brief description of the major programs/services/benefits delivered by your organization and the main user groups)

Date of Incorporation _____

Society Registration Number _____

Charity Registration Number (if applicable) _____

Number of years in operation _____

List all licenses held by the organization, (for example, licenses under the Community Care Facility Act, Hospital Act) _____

3. Is the organization in compliance with the District's policies, plans, bylaws, and regulations?

4. How is your organization non-profit?

5. How is your organization a complementary extension to District of Lillooet services and programs?

6. What is the principal use of the property?

7. Is any part of the buildings on the property used or rented by commercial or private operators or by any group other than your organization? If so, what percent of the building or percent of total operating hours is rented?

8. Does anyone live in the buildings? If yes:

a. How many people? _____

b. Square footage of living area? _____

9. How is your organization accessible to the public?

10. How is your organization used primarily by Lillooet residents?

11. Is the organization run by volunteers, paid staff or a combination?

a. Please state the number of volunteers and volunteer hours worked per year. _____

12. Please indicate all funding sources for your organization

13. If your organization has received grants or tax exemptions in previous years from the District of Lillooet, another municipality, other government or nongovernment organizations (for example, the Provincial Government, BC Housing, BC Rental Housing), please provide the following information:

Year	Funding Agency	Type of Grant	Amount
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

14. Provide information on any other properties the organization owns and which provide revenue:

Property	Annual Income
_____	_____
_____	_____
_____	_____

Please include the following documentation with your application:

- Most recent registered charity information return (T3010) or non-profit society returns (T2 and 1044)
- Financial Statements for the most recent fiscal year
- Budget for current taxation year

Note: Consideration will only be given to applicants providing adequate financial information.