



## City of Kamloops

### Instructions for Permissive Property Tax Exemption for Places of Worship - 2013

**Deadline for Submission 2012 June 15**

#### Instructions

Instructions as follows:

1. The following pages set out the Council Policy that is applied to Places of Worship requesting property tax exemptions. Be sure to read the guidelines to ensure that your organization and your application meet the requirements.
2. You must provide financial statements for your organization that include a balance sheet and a statement of revenue and expenditure. The financial statements must be signed by two of the organization's directors. If your financial year-end was prior to 2011 December 31, we may request interim financial statements.

Financial statements must contain complete information for the organization including funding received from such sources as government employment grants, lottery funds, or the proceeds from bingos, casinos, or other fundraising events.

3. A budget for the year for which the tax exemption is requested (2013) must be submitted in a format consistent with your financial statements (income and expenditure).
4. All applications must be clear and legible as numerous copies are made for committee and Council purposes.
5. Return completed applications by the 2012 June 15 deadline to:

City of Kamloops  
Revenue Division  
7 Victoria Street West  
Kamloops BC V2C 1A2

6. Inquiries may be directed to the Assistant Revenue and Taxation Manager 250-828-3459 or via email to [dbregoliss@kamloops.ca](mailto:dbregoliss@kamloops.ca).
7. Please ensure the following are attached to the application:
  - scale drawing;
  - 2011 operating budget; and
  - most recent financial statement.



**CITY OF KAMLOOPS  
APPLICATION**

**FOR TAX EXEMPTION FOR PLACES OF WORSHIP  
FOR THE YEARS 2013 PURSUANT TO  
SECTION 224 OF THE COMMUNITY CHARTER**

**SUBMISSION DEADLINE: 2012 JUNE 15**

**GENERAL INFORMATION**

Name of Organization \_\_\_\_\_

Number of Years in Operation \_\_\_\_\_

Society Registration Number \_\_\_\_\_

Mailing Address \_\_\_\_\_ Kamloops, BC \_\_\_\_\_  
(Postal Code)

Phone No. \_\_\_\_\_

Annual Report Filed with the Federal Government?

Yes \_\_\_ No \_\_\_ Date of Report Filed: \_\_\_\_\_

Church Board:

TITLE	NAME	PHONE NO.

Contact Person \_\_\_\_\_

Title \_\_\_\_\_

Address \_\_\_\_\_

Phone \_\_\_\_\_ Fax \_\_\_\_\_ email \_\_\_\_\_

***Please answer the following: (Please reference attachments, if additional space is required.)***

1. Property Information for Which Tax Exemption is Requested

<i>Folio #</i>	<i>Street Address</i>	<i>Legal Description</i>
(a)	_____	_____
(b)	_____	_____
(c)	_____	_____
(d)	_____	_____

2. Please prepare and attach an appropriate scale drawing showing the following:

- a) property boundaries and all dimensions;
- b) location and size of all buildings (if more than one building, number 1, 2, 3, etc.)
- c) location and size of parking lots and capacity;
- d) location and size of major landscaped areas; and
- e) location and size of undeveloped land.

3. For each building identified on your drawing, indicate the purpose and use(s) of the building:

Building 1:

\_\_\_\_\_  
\_\_\_\_\_

Building 2:

\_\_\_\_\_  
\_\_\_\_\_

Building 3:

\_\_\_\_\_  
\_\_\_\_\_

Building 4:

\_\_\_\_\_  
\_\_\_\_\_

4. Does your organization receive any income from rental or use of the building(s), parking lot(s), or other portions of the land (s)?

Yes \_\_\_ No \_\_\_

If "yes", indicate the amount of annual income for each and the total revenue from this source:

<u>Income Source</u>	<u>Annual Income</u>	<u>Hours per Day or Days per Week</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

5. Does anyone live in the building(s)? If yes:

a) How many people? \_\_\_\_\_

b) What is the square footage of the living area? \_\_\_\_\_

6. Identify the number of persons:

a) Size of your church congregation. \_\_\_\_\_

b) How many services per week? \_\_\_\_\_

7. Is your church run by only volunteers or a combination of volunteers and paid staff?

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

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

b) Please state the number of paid staff and their titles.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

8. Other information that may be pertinent to your application.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

9. Has your church previously received a permissive property tax exemption from the City of Kamloops? Please list the last three years received.

\_\_\_\_\_

10. Has your church received other grants in previous years from the City of Kamloops? Please indicate the year, type of grant, and amount for the past three years.

<u>Year</u>	<u>Type of Grant</u>	<u>Amount</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

11. List funding assistance and grants received from senior governments (provincial/federal), local governments (other than the City of Kamloops), crown agencies, and other funding agencies for the past three years.

<u>Name of Contributors</u>	<u>Year</u>	<u>Amount Received</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

12. Provide information on applications for grants recently (2011/2012) applied for.

<u>Agency</u>	<u>Type of Grant Requested</u>	<u>Amount</u>	<u>Status (Approved, Denied, Pending)</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

13. 2012 tax exemption from City of Kamloops  
 Yes \_\_\_  
 Property assessed value \$ \_\_\_\_\_  
 or No \_\_\_

14. 2011 actual operating expenses \$ \_\_\_\_\_

15. 2012 annual operating budget of church (Please attach a copy) \$ \_\_\_\_\_



**General statutory exemptions**

**220** (1) Unless otherwise provided in this Act or the *Local Government Act*, the following property is exempt from taxation to the extent indicated:

- (a) land, improvements or both vested in or held by the Provincial government;
- (b) land, improvements or both vested in or held by
  - (i) the municipality, or
  - (ii) the municipality jointly with another municipality or a regional district;
- (c) land, improvements or both exempt from municipal taxation by another Act;
- (d) land, improvements or both
  - (i) of a public library under the *Library Act*, or
  - (ii) vested in or held by a municipality and occupied by a public library under the *Library Act*;
- (e) land, improvements or both of an Indian, in a municipality incorporated under section 12 (1) of the *Local Government Act*, who is an owner under the letters patent, except for taxation under section 197 (1) (a) [*municipal property taxes*];
- (f) land, improvements or both in a municipality, other than a municipality incorporated under section 12 (1) of the *Local Government Act*, that
  - (i) are held in trust by the Crown for a band of Indians, and
  - (ii) are not leased to or occupied by a person who is not a member of the band;
- (g) the land of a cemetery under the *Cemetery and Funeral Services Act* actually used and occupied for the interment of the dead or designated as an approved interment area by the registrar under that Act, together with the improvements included as part of the cemetery under that Act, other than
  - (i) funeral homes within the meaning of that Act,
  - (ii) crematoriums within the meaning of that Act, and
  - (iii) premises, or that part of premises, used primarily for the sale of cemetery services or funeral services within the meaning of that Act;

(h) a building set apart for public worship, and the land on which the building stands, if title to the land is registered in the name of

(i) the religious organization using the building,

(ii) trustees for the use of that organization, or

(iii) a religious organization granting a lease of the building and land to be used solely for public worship;

(i) a building that was constructed or reconstructed with the assistance of aid granted by the Provincial government after January 1, 1947 but before April 1, 1974 and that is owned and used exclusively without profit by a corporation to provide homes for elderly citizens, together with the land on which the building stands;

(j) a building set apart and used solely as a hospital under the *Hospital Act*, except a private hospital under that Act, together with the land on which the building stands;

(k) land and improvements for future hospital requirements that are

(i) designated for the purposes of this section by the minister responsible for the *Hospital Act*, and

(ii) vested in, or held by, a society or corporation that is not operated for profit and that has as an object the operation of a hospital;

(l) a building owned by an incorporated institution of learning that is regularly giving children instruction accepted as equivalent to that given in a public school, in actual occupation by the institution and wholly in use for the purpose of giving the instruction, together with the land on which the building stands;

(m) fruit trees;

(n) improvements, other than dwellings and the fixtures, machinery and similar things mentioned in paragraph (o), erected on farm land and used exclusively to operate a farm, up to but not exceeding an assessed value of \$50 000;

(o) fixtures, machinery and similar things located on farm land and used exclusively to operate the farm that, if erected or placed, in or on land, a building or fixture or structure in or on it, would, as between landlord and tenant, be removable by the tenant;

(p) an improvement designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act*;

(q) sewage treatment plants, manure storage facilities, effluent reservoirs, effluent lagoons, deodorizing equipment, dust and particulate matter eliminators;

(r) a floating dry dock, other than the onshore facilities of the floating dry dock, if the floating dry dock has a lift capacity greater than 20 000 tonnes.

- (2) Septic disposal systems are not exempt from taxation under subsection (1) (q).
- (3) An exemption under subsection (1) (b) to (p) does not include exemption from a fee.
- (4) An exemption under subsection (1) (b), (d), (g), (h), (i) or (l) extends only to taxation under section 197 (1) (a) [*municipal property taxes*].

**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) or (3) 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

(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 an institution licensed under the *Community Care Facility 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,

(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 assessment commissioner.

(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.



## City of Kamloops

### COUNCIL POLICY

SUBJECT:	PERMISSIVE PROPERTY TAX EXEMPTIONS FOR PLACES OF WORSHIP	NO. GGL-23
FUNCTION:	GENERAL GOVERNMENT - LEGISLATIVE	
DATE:	2005 APRIL 26	

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 by-law prior to October 31 for the following taxation year.

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

#### Eligibility Criteria

Applications will **NOT** be considered for:

- Vacant land that a church organization is holding for future use and/or investment purposes; or
- Property that is used exclusively for parking, unless it is in direct relationship to the Place of Worship.

#### Process

- Council will consider applications for permissive tax 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 Revenue Division, Attention Deputy Collector, using the prescribed application form, by June 15 annually.
- The organization should be prepared to support its application in person, should it be requested to do so.
- Eligible Places of Worship may be considered 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.

*City of Kamloops*  
**COUNCIL POLICY**

SUBJECT:	PERMISSIVE PROPERTY TAX EXEMPTIONS FOR PLACES OF WORSHIP	NO. GGL-23
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DATE:	2005 APRIL 26	

**Funding**

- Approved applications will receive 100 per cent exemption on eligible portions.

**Transition**

- In the spring of 2007, all Places of Worship will apply for the next three year exemption, and every three years thereafter.

Amended 2006 September 12