

Permissive Tax Exemption 2024–2026

Instructions for Not-For-Profit Organizations

Deadline for Submission June 30, 2023

The following pages set out the Council policy that is applied to not-for-profit organizations that are requesting permissive tax exemptions. Be sure to read the guidelines to ensure that your organization and your application meet the requirements (attached for reference).

1. Please complete one Permissive Tax Exemption application for each organization.
Please complete a Section 3 for each folio/roll within the organization.
2. You must provide **financial statements** for your organization that include a balance sheet and a statement of revenue and expenditure for your most recent fiscal year end. The financial statements must be signed by two of the organization's directors. If your financial year-end was prior to December 31, 2022, the City 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 which the tax exemption is requested to begin (2024) **must** be submitted in a format consistent with your financial statements (income and expenditure).
4. Please prepare and attach an appropriate-scale drawing showing the following:
 - property boundaries and all dimensions
 - location and size of all buildings (if more than one building, number them 1, 2, 3, etc.)
 - location and size of parking lots and capacity
 - location and size of major landscaped areas
 - location and size of undeveloped land
5. All applications must be **clear and legible**, as numerous copies are made for committee and Council purposes.
6. Return completed applications by June 30, 2023 to:
City of Kamloops
Revenue and Taxation Department
7 Victoria Street West
Kamloops BC V2C 1A2

Applications can also be returned via email to PTE@kamloops.ca.
7. Inquiries may be directed to the Revenue and Taxation Manager at 250-828-3432 or via email to PTE@kamloops.ca.
8. Please ensure the following are attached to the application:
 - scale drawing, as per Item No. 4
 - 2023 operating budget
 - 2024 operating budget
 - most recent financial statements
 - copy of annual report filed with the Federal or Provincial Government



Permissive Tax Exemption 2024–2026
Application for Not-For-Profit Organizations
Pursuant to Section 224 of the *Community Charter*
Deadline for Submission June 30, 2023

SECTION 1: GENERAL INFORMATION

Name of Organization _____

Not-for-profit Organization or Society Registration No. _____

Mailing Address _____ Kamloops, BC _____
(Postal Code)

Phone No. (including area code) _____

Annual Report Filed with the Provincial or Federal Government?

- Yes Date of Report Filed _____
 No

Organization Executive:

TITLE	NAME	PHONE NO.
President		
Secretary		
Treasurer		

Contact Person _____

Title _____

Address _____

Phone _____ Email _____



6. What fees, if any, are charged for admission and/or membership?

7. List all licences held by your organization (e.g. licences under the *Community Care Facility Act* or the *Hospital Act*).

8. Identify the number of persons served by your organization within the City of Kamloops annually.



SECTION 3: PROPERTY INFORMATION

(Each folio/roll is required to have Section 3 completed, include additional copies if required)

1. a) Information regarding the property for which tax exemption is requested.

	Folio/roll #	Street Address		Legal Description
b) Did this property receive a Permissive Tax Exemption in 2023?			<input type="checkbox"/> Yes	<input type="checkbox"/> No
c) Is the application being made for a new construction building?			<input type="checkbox"/> Yes	<input type="checkbox"/> No
If yes, what was the date of occupancy? _____				

2. Is the organization the registered owner of the property?

- Yes
- No If no, does the organization have a lease agreement with the registered owner and is required to pay property taxes directly to the City of Kamloops or other public authority?
- Yes If yes, attach copy of lease
- No If no, Not eligible for Permissive Tax Exemption

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

Building 1: does it include housing? Yes No

If yes,

- a) How many units of housing? _____
- b) Type of housing (refer to definitions in application package)
- Emergency shelter
- Temporary supported
- d) What are the monthly rents per unit?
- Unit type 1. \$ _____
2. \$ _____
3. \$ _____
- e) Is there a caretaker unit? Yes No
- If yes, provide a copy of the caretaker agreement.

Building 2: does it include housing? Yes No

If yes,

- a) How many units of housing? _____
- b) Type of housing (refer to definitions in application package)
- Emergency shelter
- Temporary supported



d) What are the monthly rents per unit?

- Unit type 1. \$ _____
 2. \$ _____
 3. \$ _____

e) Is there a caretaker unit? Yes No

If yes, provide a copy of the caretaker agreement.

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:

Income Source	Annual Income	Hours per Day or Days per Week
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____



5. Provide information on applications for grants recently (2022/2023) applied for.

Agency	Type of Grant Requested	Amount	Status (Approved, Denied, Pending)
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

- 6. 2022 actual operating expenses \$ _____
- 7. 2023 annual operating budget of organization (attach a copy) \$ _____
- 8. 2024 annual operating budget of organization (attach a copy of projected income and expense statement in a format consistent with your financial statements.) \$ _____



Applications Must Be Accompanied By Your Organization's Most Recent Financial Statements

(Including a Balance Sheet and Income Statement)

The information contained in this application is true and correct to the best of my knowledge.

Name (please print) _____

Phone No. _____

Authorized Signature *Title* *Date*

Applications to be forwarded by June 30, 2023, to:

City of Kamloops
Revenue and Taxation Department
7 Victoria Street West
Kamloops BC V2C 1A2

DEADLINE JUNE 30, 2023

Applications can also be returned via email to PTE@kamloops.ca.

The personal information on this form is collected for the purpose of an operating program of the City of Kamloops as noted in Section 26(c) of the Freedom of Information and Privacy Act. If you have any questions about the collection and use of this information, please contact the Privacy Officer at 250-828-3455.

- Attach any additional information that would assist in the evaluation of your request for tax exemption.
- Ensure that each property for which exemption is required is fully described in your application.

Checklist:

- Scale drawing, as per Item No. 4 in the instruction sheet, attached
- 2023 operating budget
- 2024 operating budget
- Most recent financial statement
- Copy of annual report filed with the Federal or Provincial Government
- A completed Section 3 for each folio/roll number

Please note that successful applicants will be required to complete an Annual Declaration for each remaining year of the Permissive Tax Cycle (to be completed in 2024-2025). The Annual Declaration must be submitted prior to the 30th of June each year to be considered for a future permissive tax exemption.

Attachment A



City of Kamloops
COUNCIL POLICY

SUBJECT:	PERMISSIVE TAX EXEMPTIONS FOR NOT-FOR-PROFIT ORGANIZATIONS	NO. GGL-22
FUNCTION:	GENERAL GOVERNMENT - LEGISLATIVE	
DATE:	APRIL 26, 2005 (AS AMENDED)	PAGE 1 OF 4

Permissive tax exemptions must be passed by bylaw prior to October 31 for the following taxation year. This policy is to establish guidelines to provide consistent and equal consideration for all applicants.

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

Eligibility Criteria

In order to be considered for a permissive tax exemption, the applicant must meet the following conditions, as applicable:

1. Qualify for an exemption under the provisions of the *Community Charter*, Part 7, Division 7, Section 224, General authority for permissive exemptions.
2. Operate as a registered charity or not-for-profit organization. A "not-for-profit" organization is a group that is organized for the purpose of social, religious, charitable, educational, athletic, literary, political, or other such activities.

Although there are many different kinds of not-for-profit organizations, they all have one thing in common. The people involved in the not-for-profit organization cannot use it to make personal financial gain.

3. Comply with municipal policies, plans, bylaws, and regulations (i.e. business licensing, zoning).
4. Provide services or programs that are compatible or complementary to those offered by the City of Kamloops. When a service or program is offered by a not-for-profit group or club, the community may benefit from a more cost-effective provision of services.

Services provided by an organization should fulfill some basic need or otherwise improve the quality of life for residents of Kamloops.

5. Operate and provide benefits and are accessible primarily to the residents of Kamloops. Organizations should provide services to the public, within the appropriate age range, to enable them to join a club or organization and participate in its activities for a nominal rate or fee.
6. Submit the application in relation to any area of land surrounding a statutory exempt land or improvements (e.g. seniors homes, hospitals).



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7. Meet the requirements of permissive exemptions of land or improvements licensed under the *Hospital Act* or under the *Community Care and Assisted Living Act*.
8. Meet the requirements of permissive exemptions of land or improvements for which a grant has been made, after March 31, 1974, under the *Housing Construction (Elderly Citizens) Act* before its repeal.

Council may, at its discretion, provide partial exemptions.

In addition to the above criteria, not-for-profit organizations whose operations fall into the housing continuum must also meet the following eligibility criteria:

1. Provide short-term housing including emergency shelters, temporary supported housing, and group homes; and
2. Caretaker residence units will only be exempt if:
 - a) the property owner (organization) can provide a copy of a caretaker agreement in place describing the functions performed; and
 - b) rent is not collected on the residence.

The intent of these requirements is to ensure that municipal support is not used to further activities of an organization or individual that, if not for its not-for-profit status, would otherwise be considered a business (i.e. an organization that is operating as a not-for-profit organization although charges market value for services available and would be comparable in operations and perception to public as a for-profit business).

Applications will **NOT** be considered for organizations that:

1. Conduct any retail operation or provide direct or indirect support to as an independent business(es) on commercial property that could compete with privately owned facilities providing a similar service; or
2. Provide liquor and/or meal services as its primary function; or
3. Request exemption on a parcel that is used exclusively for parking, unless it is in direct relationship to the organization's principal use; or



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4. Operate on a property that is under construction, which will not be considered for a permissive tax exemption until construction is complete and an occupancy permit is issued; occupancy must be issued by the City prior to August 31 to be considered for a permissive tax exemption in the next calendar year; or
5. Provide rental housing, except for short-term housing units as described above.

Application Process

- Council will consider applications for permissive tax exemptions annually. Applications and recommendations will be presented to Council no later than September 30.
- The opportunity to apply will be advertised in a local newspaper a minimum of two times and on the City's web page. The City will contact tax exemption recipients whose exemption duration is expiring.
- Applications must be submitted annually to the Revenue Division, to the attention of the Revenue and Taxation Supervisor, using the prescribed application form, by June 30 or the next business day if June 30 falls on a weekend.
- The organization should be prepared to support its application in person, should it be requested to do so.
- Annually approved applications will be forwarded to the Social Planning Council to use in conjunction with its review, decision-making, and awarding of Social Planning Grants.
- Eligible organizations may be considered for tax exemptions to a maximum of five years.
- Successful applicants are required to complete an annual declaration confirming there have been no changes in their not-for-profit status, ownership/lease terms, stated use, legal description, and/or other information that relates to their permissive tax exemption.
- Administration will notify applicants of their recommendations prior to presenting their recommendations to Council no later than September 30.



City of Kamloops

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Funding

- Council will determine a fixed total amount (funding cap) of revenue to be foregone by permissive tax exemptions for not-for-profit organizations for a five-year period, to coincide with the five-year application cycle. The funding cap will be based on the municipal-only portion of the tax exemptions and will increase by the same percentage as the general property tax increase set by Council.
- If the total of not-for-profit approved applications exceeds the established funding cap, all groups will receive a reduced fixed percentage exemption of their total property assessment for the five-year period.
- Council can provide a one-year grant in lieu of a permissive tax exemption to an applicant if there is room in the funding cap for the year. The organization would then be required to meet the appropriate application deadlines in the following year. The grant in lieu will be subject to the three-year phase-in period with the amount of eligible tax exemption increasing by one-third each year.

New Applications

- All new qualifying applications (including a new parcel from an existing exempt organization) will be subject to the funding cap limitations and will have a three-year phase-in period with the amount of eligible tax exemption increasing by one-third each year.

Amended:

September 12, 2006
October 20, 2009
September 13, 2011
April 16, 2013
September 15, 2015
April 12, 2016
April 15, 2020
April 11, 2023

Attachment B

Division 7 — Permissive Exemptions

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
 - (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*] or (j) [*hospitals*], any area of land surrounding the exempt building;
 - (h.1) in relation to land or improvements, or both, exempt under section 220 (1) (l) [*independent schools*], any area of land surrounding the exempt land or improvements;
 - (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,
 - (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), (h) and (h.1).
- (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.

Partnering, heritage, riparian and other special exemption authority

225 (1) In this section:

"eligible property" means property that is eligible under subsection (2);

"exemption agreement" means an agreement under subsection (5).

- (2) The following property is eligible for a tax exemption under this section:
- (a) eligible partnering property, being property that
 - (i) is owned by a person or public authority providing a municipal service under a partnering agreement, and
 - (ii) the council considers will be used in relation to the service being provided under the partnering agreement;
 - (b) eligible heritage property, being property that is
 - (i) protected heritage property,
 - (ii) subject to a heritage revitalization agreement under section 610 of the *Local Government Act*,

- (iii) subject to a covenant under section 219 of the *Land Title Act* that relates to the conservation of heritage property, or
 - (iv) if property referred to in subparagraphs (i) to (iii) is a building or other improvement so affixed to the land as to constitute real property, an area of land surrounding that improvement;
- (c) eligible riparian property, being property that
- (i) is riparian land,
 - (ii) is subject to a covenant under section 219 of the *Land Title Act* that
 - (A) relates to the protection of the property as riparian property, and
 - (B) has the municipality granting the exemption under this section as a covenantee in whose favour the covenant is made, and
 - (iii) meets any other requirements prescribed by regulation;
- (d) eligible cemetery property, being land held for cemetery, mausoleum or columbarium purposes;
- (e) eligible golf course property, being land maintained as a golf course.
- (3) A council may, by bylaw, exempt eligible property from taxation under section 197 (1) (a) [*municipal property taxes*] to the extent provided in the bylaw and subject to the conditions established by exemption agreement.
- (4) The authority under subsection (3) is not subject to section 25 (1) [*prohibition against assistance to business*].
- (5) For the purposes of this section, the council may enter into an agreement with the owner of property that is exempt or is to be exempt under this section, respecting the extent of the exemption and the conditions on which it is made.
- (6) Without limiting subsection (5), an exemption agreement may do one or more of the following:
- (a) require the eligible property to be subject to a covenant under section 219 of the *Land Title Act* in favour of the municipality;
 - (b) provide that the exemption is subject to specified conditions;
 - (c) provide that, if
 - (i) a condition is not met,
 - (ii) a required covenant under section 219 of the *Land Title Act* is discharged, or
 - (iii) any other circumstances specified in the agreement occur,
 the property owner must pay to the municipality an amount determined in accordance with the agreement.
- (7) A bylaw under this section
- (a) must establish the term of the exemption,
 - (b) may only be adopted after notice of the proposed bylaw has been given in accordance with section 227 [*notice of permissive tax exemptions*],
 - (c) may only be adopted by an affirmative vote of at least 2/3 of all council members, and
 - (d) does not apply to taxation in a calendar year unless it comes into force on or before October 31 in the preceding year.
- (8) An exemption 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.

Revitalization tax exemptions

226 (1) In this section:

"exemption agreement" means an agreement under subsection (7);

"exemption certificate" means a revitalization tax exemption certificate issued under subsection (8);

"revitalization program bylaw" means a bylaw under subsection (4).

- (2) A council may, for the purpose of encouraging revitalization in the municipality, provide tax exemptions for land or improvements, or both, in accordance with this section.
- (3) For a revitalization tax exemption under this section to apply to a particular property,
 - (a) the exemption must be in accordance with a revitalization program bylaw under subsection (4),
 - (b) an exemption agreement under subsection (7) must apply to the property, and
 - (c) an exemption certificate for the property must have been issued under subsection (8).
- (4) A revitalization tax exemption program must be established by a bylaw that includes the following:
 - (a) a description of the reasons for and the objectives of the program;
 - (b) a description of how the program is intended to accomplish the objectives;
 - (c) a description of the kinds of property, or related activities or circumstances, that will be eligible for tax exemptions under the program;
 - (d) the extent of the tax exemptions available;
 - (e) the amounts of tax exemptions that may be provided under the bylaw, by specifying amounts or by establishing formulas by which the amounts are to be determined, or both;
 - (f) the maximum term of a tax exemption that may be provided under the bylaw, which may not be longer than 10 years.
- (5) A revitalization program bylaw
 - (a) may include other provisions the council considers advisable respecting the program including, without limiting this,
 - (i) the requirements that must be met before an exemption certificate may be issued,
 - (ii) conditions that must be included in an exemption certificate, and
 - (iii) provision for a recapture amount that must be paid by the owner of the property to the municipality if the conditions specified in the exemption certificate are not met, and
 - (b) may be different for
 - (i) different areas of the municipality,
 - (ii) different property classes under the *Assessment Act*,
 - (iii) different classes of land or improvements, or both, as established by the bylaw,
 - (iv) different activities and circumstances related to a property or its uses, as established by the bylaw, and
 - (v) different uses as established by zoning bylaw.
- (6) A revitalization program bylaw may be adopted only after
 - (a) notice of the proposed bylaw has been given in accordance with section 227 [*notice of permissive tax exemptions*], and
 - (b) the council has considered the bylaw in conjunction with the objectives and policies set out under section 165 (3.1) (c) [*use of permissive tax exemptions*] in its financial plan.

- (7) The council may enter into an agreement with the owner of a property respecting
- (a) the provision of a revitalization tax exemption under this section,
 - (b) any requirements that must be met before an exemption certificate is issued, and
 - (c) any conditions on which the tax exemption is to be provided.
- (8) Once
- (a) all requirements established in the revitalization program bylaw, and
 - (b) any additional requirements established in the exemption agreement
- have been met, a revitalization tax exemption certificate must be issued for the property in accordance with the exemption agreement.
- (9) An exemption certificate must specify the following in accordance with the revitalization program bylaw and the exemption agreement:
- (a) the extent of the tax exemption;
 - (b) the amount of the tax exemption or the formula for determining the exemption;
 - (c) the term of the tax exemption;
 - (d) if applicable, the conditions on which the tax exemption is provided;
 - (e) if applicable, that a recapture amount is payable if the exemption certificate is cancelled, and how that amount is to be determined.
- (10) So long as an exemption certificate has not been cancelled, the land or improvements, or both, subject to the exemption certificate are exempt from taxation under section 197 (1) (a) [*municipal property taxes*] as provided in the exemption certificate.
- (11) An exemption certificate may be cancelled by the council
- (a) on the request of the property owner, or
 - (b) if any of the conditions specified in the exemption certificate are not met.
- (12) An exemption certificate or cancellation does not apply to taxation in a calendar year unless the exemption certificate is issued or cancelled, as applicable, on or before October 31 in the preceding year.
- (13) The designated municipal officer must
- (a) provide a copy of an exemption certificate to the relevant assessor as soon as practicable after it is issued, and
 - (b) if applicable, notify that assessor as soon as practicable after an exemption certificate is cancelled.
- (14) The authority to provide a tax exemption under this section is not subject to section 25 (1) [*prohibition against assistance to business*].

Notice of permissive tax exemptions

- 227** (1) A council must give notice of a proposed bylaw under this Division in accordance with section 94 [*public notice*].
- (2) Subject to subsection (3), the notice under subsection (1) must
- (a) identify the property that would be subject to the bylaw,
 - (b) describe the proposed exemption,
 - (c) state the number of years that the exemption may be provided, and

- (d) provide an estimate of the amount of taxes that would be imposed on the property if it were not exempt, for the year in which the proposed bylaw is to take effect and the following 2 years.
- (3) In the case of a bylaw under section 226 (4) [*revitalization program bylaw*], the notice under subsection (1) of this section must include a general description of each of the following:
- (a) the reasons for and the objectives of the program;
 - (b) how the proposed program is intended to accomplish the objectives;
 - (c) the kinds of property, or related activities or circumstances, that will be eligible for a tax exemption under the program;
 - (d) the extent, amounts and maximum terms of the tax exemptions that may be provided under the program.