

Permissive Tax Exemption 2024–2026

Instructions for Places of Worship

Deadline for Submission June 30, 2023

The following pages set out the Council policy that is applied to places of worship 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 civic address unless properties are adjacent to each other.
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 for which the tax exemption is requested (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 the June 30, 2023 deadline 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 Places of Worship

Pursuant to Section 224 of the *Community Charter*

Deadline for Submission June 30, 2023

SECTION 1: GENERAL INFORMATION

Name of Organization _____

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 _____

Regarding which clause(s) of the Community Charter, Subsection 224(2)(f), (see attached) is the exemption being claimed?

- ☐ (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
- ☐ (iii) an area of land surrounding a hall that is exempt under subparagraph (ii)

SECTION 2: PROPERTY INFORMATION

Please provide and reference attachments, if additional space is required

(Each folio/roll is required to have Section 2 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:

Building 2:

Building 3:

Does anyone live in any of the buildings?

☐ Yes

☐ No

If yes,

a) How many people? _____

b) What is the square footage of the living area for residential use? _____

SECTION 3: FINANCIAL INFORMATION

Please provide and reference attachments, if additional space is required

1. 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
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

2. Organizational size

a) Identify the total number of congregants at your place of worship: _____

b) How many services per week: _____

3. Is your place of worship 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. _____

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

5. Has your place of worship 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.

Year	Type of Grant	Amount
_____	_____	_____
_____	_____	_____
_____	_____	_____



6. 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.

Name of Contributors	Year	Amount

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

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

8. 2022 actual operating expenses

\$
9. 2023 annual operating budget of place of worship (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

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 PLACES OF WORSHIP	NO. GGL-23
FUNCTION:	GENERAL GOVERNMENT - LEGISLATIVE	
DATE:	APRIL 26, 2005 (AS AMENDED)	PAGE 1 OF 2

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 tax exemptions must be passed by bylaw 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. 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. Letters will be mailed to 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.
- Administration will notify applicants of their recommendations prior to presenting its recommendations to Council no later than September 30.



City of Kamloops

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- Eligible places of worship 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 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.

Funding

- Approved applications will receive a 100% exemption on eligible portions.

Amended:

September 12, 2006

April 12, 2016

April 15, 2020

Attachment B

Division 6 — Statutory Exemptions

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 9 (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 9 (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 actually used and occupied for the interment of the dead or in respect of which a certificate of public interest under the *Cremation, Interment and Funeral Services Act* has been issued by the director under that Act, together with the improvements included as part of the cemetery, mausoleum or columbarium under that Act, other than
 - (i) premises used for the provision of funeral services within the meaning of that Act, except any part of those premises used for the provision of bereavement rites and ceremonies,
 - (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, and that is actually occupied and wholly in use by the incorporated institution for the purpose of giving the instruction, together with
 - (i) the land on which the building stands, and
 - (ii) an area of the land surrounding the land referred to in subparagraph (i) or improvements on the area of land, or both, that are owned by the incorporated institution and that are reasonably necessary for the purposes of the incorporated institution, including, without limiting this, the following areas of land and improvements:
 - (A) playing fields, athletic grounds and facilities, playgrounds and improvements related to any of them;
 - (B) storage, maintenance and administrative facilities;
 - (C) dormitories for students;
 - (D) parking lots, walkways and roads;
 - (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 the greater of the following:
 - (i) 87.5% of the assessed value;
 - (ii) 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 eliminating equipment;
 - (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*].