

Permissive Tax Exemption 2027–2031

Instructions for Places of Worship

Deadline for Submission June 30, 2026

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, 2025, 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 (2027) **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, 2026 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
 - 2026 operating budget
 - 2027 operating budget
 - most recent financial statements
 - copy of annual report filed with the Federal or Provincial Government



Permissive Tax Exemption 2027–2031
Application for Places of Worship
Pursuant to Section 224 of the *Community Charter*
Deadline for Submission June 30, 2026

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.

	<i>Folio/roll #</i>	<i>Street Address</i>		<i>Legal Description</i>
b) Did this property receive a Permissive Tax Exemption in 2026?			<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 (2026/2027) applied for.

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

8. 2025 actual operating expenses \$ _____
9. 2026 annual operating budget of place of worship (attach a copy) \$ _____
8. 2027 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, 2026, to:

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

DEADLINE JUNE 30, 2026

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
- 2026 operating budget
- 2027 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 2027). 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

COUNCIL POLICY

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FUNCTION:	GENERAL GOVERNMENT - LEGISLATIVE	
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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

Attachment “B” - Community Charter

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 an emergency within the meaning of the [Emergency and Disaster Management 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*].

Grandparented pollution abatement exemptions

221 (1) In this section:

"final determination under the *Assessment Act*" means a determination on the assessment roll for a taxation year, subject to any change that is finally determined under the [Assessment Act](#) by revised assessment roll, by supplementary assessment roll or on further appeal;

"pollution abatement provision" means section 339 (1) (q) of the [Local Government Act](#), section 15 (1) (s) of the [Taxation \(Rural Area\) Act](#) or section 396 (1) (e.01) of the [Vancouver Charter](#), as

those provisions read before their repeal and replacement by the *Budget Measures Implementation Act, 1997*.

(2) Land and improvements that were exempt for the 1996 taxation year under a pollution abatement provision are exempt to the extent established by subsection (3), if

(a) the land and improvements were exempt under that provision for the 1996 taxation year on final determination under the [Assessment Act](#), and

(b) as applicable,

(i) for an exemption in relation to land only, the land continues to be exclusively or primarily used for the purpose of abating pollution,

(ii) for an exemption in relation to improvements only, the improvements continue to be exclusively or primarily used for the purpose of abating pollution, or

(iii) for an exemption in relation to land and improvements, the land and improvements continue to be exclusively or primarily used for the purpose of abating pollution.

(3) The amount of an exemption under subsection (2) for a taxation year is limited to the portion of the assessed value of land and improvements that is the least of the following:

(a) the portion that the British Columbia Assessment Authority determines is attributable to the use of pollution abatement for that taxation year, subject to final determination under the [Assessment Act](#);

(b) the portion that was exempt for pollution abatement purposes for the immediately preceding taxation year on final determination under the [Assessment Act](#);

(c) the portion that was exempt for the 1996 taxation year on final determination under the [Assessment Act](#).

Grandparented dust and particulate matter eliminator exemptions

221.1 (1) In this section:

"final determination under the *Assessment Act*" means a determination on the assessment roll for a taxation year, subject to any change that is finally determined under the [Assessment Act](#) by revised assessment roll, by supplementary assessment roll or on further appeal;

"new exemption provision" means the aspect of section 339 (1) (p) of the [Local Government Act](#), as that provision read after its repeal and replacement by the *Budget Measures Implementation Act, 2003*, that referred to "dust and particulate matter eliminating equipment" and that is continued by section 220 (1) (q) of this Act;

"previous exemption provision" means the aspect of section 339 (1) (p) of the [Local Government Act](#), as that provision read before its repeal and replacement by the *Budget Measures Implementation Act, 2003*, that referred to "dust and particulate matter eliminators".

(2) Subject to subsection (3), a dust and particulate matter eliminator is exempt from taxation if the eliminator

(a) was, on final determination under the [Assessment Act](#), exempt for the 2003 taxation year under the previous exemption provision,

(b) was not exempt for the 2004 taxation year under the new exemption provision because it was not dust and particulate matter eliminating equipment, and

(c) continues to be a dust and particulate matter eliminator.

(3) The exemption under subsection (2) does not apply to any increase in assessed value that is attributable to changes to or replacement of the dust and particulate matter eliminator.

Phased farm property tax exemption

222 (1) This section applies to real property

(a) that is in a newly incorporated municipality, or in an area newly included in a municipality, and

(b) that was, immediately before the incorporation or inclusion, exempt from taxation because of section 15 (1) (f) or (f.1) of the [Taxation \(Rural Area\) Act](#) but that, after the incorporation or inclusion, is not exempt from taxation under this Act.

(2) Real property referred to in subsection (1) is exempt from taxation for the first 5 years after incorporation or inclusion, to the indicated percentage of the exemption that would have applied had the incorporation or inclusion not taken place, as follows:

<i>year after incorporation</i>	<i>% of exemption that would have applied</i>
1st	100%
2nd	80%
3rd	60%
4th	40%
5th	20%

Exemptions under regulations

223 (1) In addition to the provisions of any other Act, the Lieutenant Governor in Council may make regulations prescribing exemptions from property taxes under any Act in respect of one or more of the following:

(a) prescribed industrial land or industrial improvements, or both;

(a.1) prescribed business land or business improvements, or both;

(b) prescribed improvements at prescribed community airports;

(c) prescribed land or improvements at prescribed community ports.

(2) Without limiting section 283 [*variation authority*], regulations under subsection (1) may be different for different community airports and different community ports.

(3) An exemption under subsection (1) (b) or (c) applies to an airport or port only for a taxation year in which it is operated as a community airport or community port, as applicable.

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.