



City of Kamloops

Instructions for Permissive Tax Exemption for Places of Worship - 2019-2021

Deadline for Submission May 31, 2018

1. 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.
2. Please complete one Permissive Tax Exemption application for each civic address unless properties are adjacent to each other.
3. 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 December 31, 2017, 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.

A budget for the year for which the tax exemption is requested (2018) **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 May 31, 2018, deadline to:

City of Kamloops
Revenue and Taxation Division
Attention: Grants and Revenue Services Manager
7 Victoria Street West
Kamloops BC V2C 1A2

7. Inquiries may be directed to the Grants and Revenue Services Manager at 250-828-3459 or via email to dbregoliss@kamloops.ca.

8. Please ensure the following are attached to the application:

- scale drawing, as per Item No. 4 on the previous page
- 2018 operating budget
- most recent financial statement
- copy of report filed with the federal government



**CITY OF KAMLOOPS
APPLICATION**

**FOR TAX EXEMPTION FOR PLACES OF WORSHIP
FOR THE YEARS 2019-2021 PURSUANT TO
SECTION 224 OF THE COMMUNITY CHARTER**

SUBMISSION DEADLINE: MAY 31, 2018

GENERAL INFORMATION

Name of Organization _____

Society Registration Number _____

Mailing Address _____ Kamloops, BC _____
(Postal Code)

Phone No. (including area code) _____

Annual Report Filed with the Federal Government?

Yes ___ No ___ Date of Report Filed: _____

Organization Executive:

TITLE	NAME	PHONE NO.
President		
Secretary		
Treasurer		

Contact Person _____

Title _____

Address _____

Phone _____ Email _____

The exemption claimed under Section 224 of the *Community Charter* is pursuant to Subsection 2, clause f().

1. Property information for which tax exemption is requested.

<i>Folio #</i>	<i>Street Address</i>	<i>Legal Description</i>
<i>Folio #</i>	<i>Street Address</i>	<i>Legal Description</i>
<i>Folio #</i>	<i>Street Address</i>	<i>Legal Description</i>

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

Building 1:

Building 2:

Building 3:

Building 4:

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

How many people? _____

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

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. Identify the number of persons:
- a) Size of your place of worship congregation: _____
 - b) How many services per week: _____

6. 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.

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

8. 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.

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

9. 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>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

10. Provide information on applications for grants recently (2017/2018) applied for.

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

11. 2017 actual operating expenses \$ _____

12. 2018 annual operating budget of place of worship
(Please attach a copy.) \$ _____

**APPLICATIONS MUST BE ACCOMPANIED BY YOUR ORGANIZATION'S
MOST RECENT AUDITED 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 May 31, 2018, to:

City of Kamloops
Revenue and Taxation Division
Attention: Grants and Revenue Services Manager
7 Victoria Street West
Kamloops BC V2C 1A2

DEADLINE MAY 31, 2018

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 Freedom of Information Coordinator at 250-828-3484.

- Attach any additional information that may be pertinent 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
- 2018 operating budget
- Most recent financial statement
- Copy of report filed with the federal government



City of Kamloops

COUNCIL POLICY

SUBJECT:	PERMISSIVE TAX EXEMPTIONS FOR PLACES OF WORSHIP	NO. GGL-23
FUNCTION:	GENERAL GOVERNMENT - LEGISLATIVE	
DATE:	APRIL 26, 2005	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.
- 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: Assistant Revenue and Taxation Manager, using the prescribed application form, by May 31 or the next business day if May 31 falls on a weekend 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 five years. During the five-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
FUNCTION:	GENERAL GOVERNMENT - LEGISLATIVE	
DATE:	APRIL 26, 2005	PAGE 2 OF 2

Funding

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

Amended:

September 12, 2006

April 12, 2016

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.