

PITT MEADOWS POLICY MANUAL	POLICY NO. C24
SUBJECT: Permissive Tax Exemptions	Approved by Council: May 3, 2005 Amended: September 15, 2009

PURPOSE:

A permissive tax exemption is a means for Council to support organizations within the community which further Council's objectives of enhancing quality of life (economic, social, cultural) and delivering services economically. This policy guides identification of organizations meeting Council's objectives.

POLICY:

1. Process

Council will consider applications for permissive tax exemptions annually. The opportunity to apply will be advertised two times in the local newspaper and letters will be mailed to tax exemption recipients designated in the preceding tax year.

Applications must be submitted to the Director of Corporate Services using the prescribed application form, before August 1st each year. The Director of Corporate Services will review the applications for completeness, and arrange contact with applicants for additional information as necessary.

Application submissions must include:

- Copy of most recent annual Financial Statements
- Copy of state of title certificate or lease agreement, as applicable
- Description of programs/services/benefits delivered from the subject lands/improvements including participant numbers, volunteer hours, benefiting groups/individuals/special needs populations, fees charged for participation
- Description of any 3rd party use of the subject land/improvements including user group names, fees charged, conditions of use

The Director of Corporate Services will present a summary report of the applications, relative to the eligibility criteria, to Council and arrange for delegations to Council by applicants as necessary.

2. Eligibility Criteria

- (a) Subject Property must be one of:
- Land and/or improvements owned, or in specific situations, leased
 - Land and/or improvements ancillary to a statutory exemption under s.220 of the *Community Charter*
- (b) Nature of organization must be:
- Non-profit organization
 - Charitable/philanthropic organization
 - Athletic or Service Club/Associations
 - Care facility/licensed private hospital
 - Partner of the municipality by agreement under s. 225 of the *Community Charter*
 - Other local authority
 - Organization eligible to s.220 statutory exemption (e.g. place of public worship)
- (c) The applicant organization's use of the land/improvements must benefit the community in one or more of the following ways:
- Provides recreational facilities for public use
 - Provides recreation programs to the public
 - Provides programs to and/or facilities used by youth, seniors or other special needs groups
 - Preserves heritage important to the community character
 - Preserves an environmentally, ecologically significant area of the community
 - Offers cultural or educational programs to the public which promote community spirit, cohesiveness and/or tolerance
 - Offers services to the public in formal partnership with the municipality
- (d) Housing co-operatives and common areas of multi family residential complexes are not eligible.

3. Duration of Exemption

Eligible organizations may be considered for tax exemptions exceeding one year (to a maximum of 10 years) where it is demonstrated that the services/benefits they offer to the community are of a duration exceeding one year (i.e. for the period of the tax exemption).

4. Extent, Conditions, and Penalties

- (a) Council may designate only a portion of the land/improvements as exempted where the following circumstances exist:
- A portion of the land/improvements is used by the private sector and/or organizations not meeting Council's exemption criteria
 - The applicant already received grant-in-aid from the municipality

- (b) Council may impose **conditions** on the exempted land/improvements with the applicant organization, including but not limited to:
- Registration of a covenant restricting use of the property
 - An agreement committing the organization to continue a specific service/program
 - An agreement committing the organization to have field/facilities open for public use for certain times or a total amount of time
 - An agreement committing the organization to offer use of the field/facility to certain groups free of charge or at reduced rates
 - An agreement committing the organization to immediately disclose any substantial increase in the organization's revenue or anticipated revenue (e.g.) receives large operating grant from senior government)
- (c) Council may impose **penalties** on an exempted organization for a knowing breach of conditions of exemption, including but not limited to:
- Revoking exemption with notice
 - Disqualifying any future application for exemption for specific time period
 - Requiring repayment of monies equal to the foregone tax revenue

CITY OF PITT MEADOWS

PERMISSIVE TAX EXEMPTION

APPLICATION

CANADA)
PROVINCE OF)
BRITISH COLUMBIA)

**IN THE MATTER OF THE TAXATION EXEMPTION
BYLAW PURSUANT TO SECTIONS 224 AND 225 OF
THE *COMMUNITY CHARTER* IN THE CITY OF PITT
MEADOWS
(exemption from taxation under Annual Rates Bylaw)**

Pursuant to Section 224 and 225 of the *Community Charter*

I, _____ of _____
Name *Street Address*

_____ Telephone No. (____) _____ or (____) _____
City/Town *(Home)* *(Work)*

In the Province of British Columbia, do solemnly declare **THAT**:

1. I am the _____ of the _____
Position Currently Held Within Organization

Name of Corporation, Association, Society or Organization

Have knowledge of the facts hereinafter deposed with respect to the following property for which a tax exemption is being applied for:

Property Address *Property Zoning* *Roll/Folio No.*

Legal Description of Property

2. Full name or title of organization: _____

3. Mailing address of the organization (including Postal Code): _____

4. Name and phone number of two other officials in organization (i.e. Pastor, President, Manager, etc.)

1. Name: _____

2. Name: _____

Title: _____

Title: _____

Day Phone No. _____

Day Phone No. _____

Night Phone No. _____

Night Phone No. _____

5. The lands are registered in the name of: _____

(In the case of a Society, Corporation, Association, please include a copy of the Certificate of Title)

6. The exemption claimed under Section 224 is pursuant to Subsection 2, Clause (_____)

(Please supply the relevant clause designation from Section 224)

7. The gross floor area of the building: _____

8. Number of parking spaces: Gravel: _____

Blacktop: _____

Undeveloped: _____

9. **We require a current site plan of the property** indicating the grounds and buildings and their uses. This would include buildings, storage buildings, walkways, parking lot, playgrounds, bush areas, etc. Show all dimensions.

10. What is the principal use of the property?

11. Is any part of the building or of the property used or rented by commercial or private operators or by any group other than your organization?

12. Please provide details of other activities on your property; such as daycare centres, catering and hall rental, thrift shop.

The following information is required for each activity:

- Hourly per day and/or days per week of operation
- Fee or charge
- Approximate number of participants
- Is the activity operated by the church or by an outside organization?

13. (a) How is your organization consistent with City policies, plan, bylaws, codes and regulations?

(b) How is your organization non-profit?

(c) How is your organization a complementary extension to City services and programs?

(d) How is your organization accessible to the public?

(e) How is your organization used primarily by Pitt Meadows Municipal residents?

14. Other activities which may be pertinent to your application:

15. Does anyone live in the buildings? If yes, how many people?

16. Square footage of living area: _____

17. Has there been any change in the status or use of the buildings or property in the last 12 months?
If yes, please explain briefly.

18. **CHURCHES ONLY** complete the following additional questions:

(i) What is the seating capacity of the church?

Permanent: _____

Portable: _____

(ii) What is the gross floor area of the

(a) Church: _____

(b) Hall: _____

(c) Other buildings: _____

Total Gross Floor Area: _____

(iii) Is every building on the lands set aside for public worship or for a Church Hall? _____

If no, please explain their use. _____

(iv) A manse or a building of similar kind

_____ is not used in association with the place of public worship

_____ is used for public worship; and an exemption is claimed for the land and improvement.

If the manse or a building is used for public worship, specify what area of the building and square footage.

Note: Manses may be considered if they are used for Sunday School, Bible Class, etc., but not for office, elders meetings, storage.

AND I make this solemn declaration, conscientiously believing it to be true and knowing that it is of the same force and effect as if made under oath, and by virtue of the CANADA EVIDENCE ACT.

DECLARED at the
City of Pitt Meadows in the
Province of British Columbia this _____
day of _____ A.D. ____

Signature

NOTE:

- (1) Exemptions may be claimed for a place of public worship, a church hall and the land upon which they are sited, and for adjacent land used for off-street parking, walks and landscaping associated with the principal use. A separate exemption may be provided for in Section 18 (iv) (above) where a manse or similar residence is association with the place of public worship.
- (2) The personal information on this form is collected for the purpose of an operating program of the City of Pitt Meadows 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 Director Legislative Services at 604.465.2433.
- (3) **Applications for Permissive Tax Exemption must be received by August 1st in the year prior to the taxation year for which exemption is requested in order to be included on the applicable annual Permissive Tax Exemption Bylaw.**
- (4) Permissive Tax Exemption Applications are to be submitted to:

City of Pitt Meadows
Finance Department
12007 Harris Road
Pitt Meadows, BC
V3Y 2B5