

**POWELL RIVER REGIONAL DISTRICT**

**POLICY**

<b>SECTION</b>	<b>FINANCIAL</b>
<b>POLICY</b>	<b>3.10</b>
<b>SUBJECT</b>	<b>PERMISSIVE TAX EXEMPTIONS</b>
<b>ADOPTED</b>	<b>May 23, 2013</b>

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**POLICY STATEMENT**

Realizing the benefits that societies and not-for-profit organizations provide to their respective communities, the Board of the Powell River Regional District (PRRD) believes that services providing a benefit to the majority of people within a community is worthy of consideration for a permissive tax exemption.

**PURPOSE**

This policy provides that equitable consideration will be given to all entities requesting a permissive tax exemption from the PRRD.

**SCOPE**

This policy will apply to all requests for permissive tax exemptions.

**POLICY/GUIDELINES**

*Eligibility*

The authority to provide a permissive tax exemption falls under:

- 1) ***Local Government Act, Section 809 and 810***  
Authority: Board of Powell River Regional District  
Procedural Requirement: Bylaw, adopted by October 31<sup>st</sup> annually

*Criteria*

All applications will be evaluated using the following criteria:

1. Eligibility under Section 809, *Local Government Act*;
2. Eligibility under Section 810, *Local Government Act*;
3. Services available to the general public;
4. Not-for-profit activities;
5. Other sources of revenue;
6. Supporting documentation, e.g. application form and financial reports.

**PROCEDURES**

**PERMISSIVE TAX EXEMPTION GUIDELINES**

Where a society or non-profit organization meets the criteria set out above, the following guidelines for tax exemptions may be used by the residing board for determining recommendations as they relate to property tax exemptions.

**1) *Local Government Act, Section 809 or 810 – Bylaw required***

4	(a)	used principally for public athletic or recreation purposes	100 %
	(b)	purpose by a church for public worship or a church hall	100 %
	(c)	interest held in school building by a non-profit organization	100 %
	(d)	owned and used exclusively by an agricultural or horticultural society	100 %
	(e)	interest held in school building by a francophone education authority	100 %
	(f)	interest held in school building by a non-profit organization used by a francophone education authority	100 %

**APPLICATION**

The form, Application for Permissive Tax Exemption, must be completed in full and submitted along with the following documentation:

- Copy of current year-to-date and the immediately preceding year's financial statements;
- Budget for the year in which the grant is being requested;
- If available, the most recent annual report;
- Current year's property tax assessment notice; and
- Current year's property tax notice.

Forward the application form and supporting documentation to the attention of the chief financial officer at the Powell River Regional District office or electronically to [administration@powellriverrd.bc.ca](mailto:administration@powellriverrd.bc.ca)

Applications must be submitted no later than August 1<sup>st</sup> to be considered for a tax exemption in the following year.

**THE PROCESS**

The chief financial officer will prepare a report to the PRRD Committee of the Whole based on the background and financial information provided.

All organizations requesting a permissive tax exemption are welcome to attend the committee meeting at which the request will be considered.

All organizations will receive a letter advising them of the PRRD board's decision.

All permissive tax exemptions eligible under Section 809 and 810 of the *Local Government Act* must be adopted by bylaw on or before October 31<sup>st</sup> in any year for the exemption in the following year.

A copy of the bylaw adopted shall be forwarded to the BC Assessment area office for their processing of the tax exemption.

**RESPONSIBILITY/AUTHORITY TO ACT**

Authorized to act under this policy are the chief financial officer and the Regional Board.



Application for Permissive Tax Exemption

Policy # \_\_\_\_\_ Date: \_\_\_\_\_

1. Name of Organization: \_\_\_\_\_

2. Society Number: \_\_\_\_\_ Email Address: \_\_\_\_\_

3. Contact Person: \_\_\_\_\_ Position: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Postal Code: \_\_\_\_\_ Phone # \_\_\_\_\_

4. Purpose of Organization: \_\_\_\_\_

5. Folio Number of Property: \_\_\_\_\_

Legal Description of Property: \_\_\_\_\_

\_\_\_\_\_

6. Executive of Your Organization:

President / Chair \_\_\_\_\_

Vice President / Vice Chair \_\_\_\_\_

Treasurer \_\_\_\_\_

7. Current Membership \_\_\_\_\_ # of Meetings per Year \_\_\_\_\_

8. What types of services does your organization provide? \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

9. What portion of your activities are considered?

Non-Profit \_\_\_\_\_

Recreational / Athletic \_\_\_\_\_

Commercial \_\_\_\_\_

10. What are your current fees? (if applicable)  
Members \_\_\_\_\_ General Public \_\_\_\_\_  
When was your last fee increase? \_\_\_\_\_

11. Has your organization received any of the following in the past?

Grant-in-aid	Yes	No	Amount \$	Year	Purpose
	____	____	_____	_____	_____
Permissive Tax Exemption	____	____	Amount \$	Year	Purpose
			_____	_____	_____
Waiver/ Reduction of Fees/charges	____	____	Amount \$	Year	Purpose
			_____	_____	_____

12. Describe how a permissive tax exemption will benefit the community.  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

13. Please include with your application, copies of the following:
- a) Year to date and the immediately preceding years' financial statements;
  - b) Budget for the year in which the permissive tax exemption is being requested;
  - c) If available, the most recent annual report;
  - d) Copy of current year's property tax assessment notice;
  - e) Copy of current year's rural property tax notice.

**IF YOU HAVE ANY QUESTIONS ABOUT THE INFORMATION REQUIRED,  
PLEASE PHONE 604-485-2260**

\_\_\_\_\_  
Signature of Applicant

\_\_\_\_\_  
Date

**Applications must be submitted no later the August 1<sup>st</sup> to be considered for a tax exemption in the following year:**

**Mail: Powell River Regional District, #202-4675 Marine Ave., Powell River, B.C. V8A 2L2  
Fax: 604-485-2216 or Email: [administration@powellriverrd.bc.ca](mailto:administration@powellriverrd.bc.ca)**