

Title

POLICY NUMBER: 58 Permissive Tax Exemption Policy Application

	General Information		
Official Name of Organization:			
Alternate Name (if applicable):			
Mailing Address:			
Applicant Name & Position:			
Emails:			
Bus Ph:			
Cell Ph:			
Mailing Address: (if different than above)			
Society Information			
Society Registration or Charity Number:			
Date that Annual Report riled with the Provincial Government:			
Society Executive Contacts:			

Name

Email

Phone

Civic Address: Roll Number: ____ Plan Number: PID Number: Lot Number: _____ Parcel Number: _____ Block: Describe the purpose and use of the land and or buildings: Does anyone live in the building? _____ If so, how many people: _____ What is the square footage of the living area: List all licenses held by your organization (Provincial Licenses, Community Care Facility Act, Hospital Act, Health Act, Liquor Licenses etc.) **User Statistic Information** Describe the programs, services and or benefits delivered from the subject property:

Legal Information

How is your organization acc	cessible to t	he public:	
List the number of persons t	that are ser	ved by your organization	annually:
List he number who are resi	dents of the	e Village of Valemount :	
Is the organization run by vo	olunteers, p	aid staff or a combinatio	n of both?
Number of volunteers:		Volunteer hours worked per years:	
Number of paid staff, their t	itles and nu	ımber of paid hours per y	/ear:
Name of staff	Title		Paid Hours per year
			ns, bylaws, and regulation of the Village w, etc.)? If not, please give reasons:
Has there been any change in yes, please explain briefly.	in the statu	s or use of the building(s) or property in the last 12 months? If

· · · · · · · · · · · · · · · · · · ·	the purpose of you e Village of Valemo	_	ed to the objectives and purposes of the
Other activit	ies which may be p	ertinent to your application:	
	In	come, Grants and Funding Ass	sistance
=	ganization receive he land(s)? If yes, p	-	of the building(s), parking lot(s), or other
Income Source		Annual Income	Hours per day or days per week
-		other grants in the last three y e amount and the purpose of	vears from the Village of Valemount? If the grant:
Year	Year Amount Purpose		Purpose

List funding assistance and grants received from senior governments (Federal/Provincial), local or regional governments (other than the Village of Valemount) or other funding agencies in the past three years.

Year	Amount	Name of Contributor

Attach the following information to this application:

- Audited Financial Statements including a Balance Sheet and Income Statement for the last 3
 years (unless previously exempted, only prior years Financial Statements are required)
- Copy of registered Charity of Non-Profit Information return for previous year
- Copy of title certificate or lease agreement, as applicable

Declaration		
I hereby declare that the statements and information conta	ained in the material submitted in	
support of this application are to the best of my belief true	and correct in all respects.	
I hereby agree to indemnify and save harmless the Village of all claims, liabilities, judgments, costs and expenses of what occur against the said Village and its employees in consequents exemption, if issued, and I further agree to conform to bylaw and all other statues and bylaws in force in the Village	tsoever kind which may in any way lence of and incidental to the granting of all requirements of the applicable	
X		
Signature of Applicant	Date	

APPENDIX "A"

Community Charter - 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.

224 (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 corporations, 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 exemptions 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 licensees 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 (1) [private schools], and 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 ore recreational purposes;
- j. Land or improvements owned or held by a person or organization and operated as a private hospital licensed und ether *Hospital Act* or a 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.
- 224 (3) the authority under subsection (2) (e) and (g) to (j) is not subject to section 25 (1) [prohibition against assistance to business].
- 224 (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.
- 224 (5) Subsection (4) (a) and (b) does not apply in relation to exemption under subsection (2) (f) and (h).
- 224 (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 Columba Assessment Authority.
- 224 (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 quality for exemption and, after this, the property is liable to taxation.