DISTRICT OF PORT HADY
PERMISSIVE TAX EXEMPTION

APPLICATION

In the Matter of the Taxation Exemption Bylaw
Pursuant to Section 224 of the Community Charter in the District of Port Hardy
(exemption from taxation under Annual Rates Bylaw)

Pursuant to Section 224 of the Community Charter (see attached for your convenience)

I, _____of_____
Name Street Address

_____ Telephone No. (___)_____ or (_____)_____
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 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:

_____

_____

The exemption claimed under Section 224 is pursuant to Subsection 2, Clause _____

Please supply the relevant clause designation from Section 224.

6. The gross floor area of the building:

_____

7. Size of land area _____

8. What is the principal use of the property?

_____

9. 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?

_____

_____

_____

10. Please provide details of other activities on your property, such as daycare centers, 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 an outside organization:

_____

_____

_____

11 (a) How is your organization consistent with District policies, plan, bylaws, codes and regulations?

_____

_____

_____

(b) How is your organization non-profit?

_____

_____

_____

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

_____

_____

_____

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

_____

_____

_____

(e) How is your organization used primarily by Port Hardy residents?

_____

_____

_____

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

_____

_____

_____

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

_____

_____

_____

14. 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.

_____

_____

_____

ATTACHMENTS

Copy of current audited financial statements ☐ attached

Current site plan of the property indicating the grounds and buildings and their uses, including buildings, storage buildings, walkways, parking lot, playgrounds, bush areas, etc. ☐ attached

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.

_____ _____

Signature Date

_____

Print Name

COMMUNITY CHARTER

CHAPTER 26 [SBC 2003]

[includes [[BillLink:2019 Bill 5, c. 7||733d5d2608b60ef717910b0003388463||s2]] amendments (effective April 11, 2019)]

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;

(AM) Nov 17/15
(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;

(ADD) Nov 17/15
(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;

(SUB) Oct 21/04
(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.

(AM) Nov 17/15
(5) Subsection (4) (a) and (b) does not apply in relation to exemptions under subsection (2) (f), (h) and (h.1).

(AM) Sep 24/07
(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.

2003-26-224; 2003-52-42(a); 2004-67-2; 2007-13-52 (B.C. Reg. 292/2007); 2015-31-2.