



qathet REGIONAL DISTRICT

SECTION 3	FINANCIAL POLICIES
POLICY	3.10
SUBJECT	PERMISSIVE TAX EXEMPTIONS
ADOPTED	May 23, 2013

POLICY STATEMENT

Realizing the benefits that societies and not-for-profit organizations provide to their respective communities, the Board of the qathet Regional District (qRD) 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 qRD.

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) qathet Regional District
Procedural Requirement: Bylaw, adopted by October 31st 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 qathet Regional District office or electronically to administration@powellriverrd.bc.ca

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

THE PROCESS

The chief financial officer will prepare a report to the qRD 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 qRD 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 31st 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?

	Yes	No			
Grant-in-aid	___	___	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 1st to be considered for a tax exemption in the following year:

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