



DISTRICT OF COLDSTREAM MUNICIPAL POLICY

NO. TD024

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Title	PERMISSIVE PROPERTY TAX EXEMPTIONS		
Purpose of Policy	To set criteria for organizations applying for permissive tax exemptions		
Reference	Regular Meeting of Council	Date	March 26, 2007 May 14, 2007
Approved By	Municipal Council	Date	March 26, 2007 May 14, 2007
Supersedes		Prepared by	Director of Financial Administration

POLICY STATEMENT	This policy is subject to any specific provision of the Community Charter, or other relevant legislation or Union Agreement.
<p>The District recognizes that the work performed by volunteer groups and organizations enhances the social, spiritual, cultural, educational and physical well-being of the community, and supports those groups through reductions in property taxation.</p> <p>PLACES OF WORSHIP The <i>Community Charter</i> provides a statutory exemption for places of worship which include the building set apart for public worship and the land on which the building stands. A permissive exemption is necessary to exempt from taxation any portion of the property over and above the footprint of the building. Where the church property is owned by, or on behalf of a recognized church, the land surrounding the church building will be exempted from taxation, excluding the manse and property equivalent to a normal sized lot of 30' x 50'.</p> <p>LOCAL AUTHORITIES Property owned or held by a municipality, regional district or other local authority that Council considers is used for a purpose of the local authority will be exempted from taxation.</p> <p>CATEGORIES – NOT-FOR-PROFIT ORGANIZATIONS To achieve equity among organizations, four categories are established:</p> <ol style="list-style-type: none"> 1. Social Service Organizations: Properties used by organizations primarily to provide support services to members of the community with health-related issues and needs. 2. Community Service Organizations: Properties used by organizations to enhance the quality of life of the community's citizens through a variety of community events and community projects. 3. Cultural/Educational/Conservation Organizations: Properties used by organizations for the preparation and delivery of cultural, heritage, education and conservation programs and events. 4. Recreational Organizations: Properties used by organizations primarily for the provision of space and equipment for the physical and mental enjoyment of the participants, with or without spectators. 	

The Council of the District of Coldstream will set the percentages of exemption for each category annually, based on budgetary considerations.

PROCESS

1. Application for exemption must be made annually by each organization.
2. To be eligible, an applicant must:
 - a. be a non-profit society registered in British Columbia;
 - b. use the property primarily for a purpose as described in the Community Charter;
 - c. primarily serve the residents of the District of Coldstream and have its membership open to any resident;
 - d. complete the designated application form attached as Appendix A and provide all information requested therein.

Attachment: Appendix A "Application for Permissive Tax Exemption"



DISTRICT OF COLDSTREAM

9901 Kalamalka Road,
Coldstream, B.C. V1B 1L6
Tel: 545-5304 Fax: 545-4733

APPLICATION FOR PERMISSIVE TAX EXEMPTION

Instructions

In accordance with the *Community Charter*, the Council of The Corporation of the District of Coldstream may approve a tax exemption on properties that are owned or held by organizations that are not for profit. The exemptions must be approved by BYLAW, and the bylaw for the applicable taxation year must be approved by October 31st of the previous year.

Please complete the following application and submit it to the District on or before **August 15th in the year PRIOR** to the budget year for which the application is made.

Note that exemptions must be applied for on an annual basis and approval in one year does not imply or suggest that approval in any year subsequent will occur.

-
1. Name of Organization _____

 2. Date of Application _____
 3. Taxation Year being applied for _____

NOTE: This is a request for an exemption from property taxes for NEXT YEAR.

**DISTRICT OF COLDSTREAM –
APPLICATION FOR PERMISSIVE TAX EXEMPTION**

Details of Organization

Name of Organization: _____

Address of Organization: _____

Name of Contact Person _____

Telephone Number: _____

Incorporation # of Society: _____

Folio Number _____

Civic Address of Property _____

Legal Description of Property: _____

Financial Information

Please provide a copy of the following:

- Most recent audited financial statements
- Projected statement of receipts and disbursements (budget) for the upcoming year together with comparatives from the previous year.

Section E – Other Information

On a separate sheet, please provide the following:

1. Details of efforts made by your organization to work towards self-sufficiency.
2. Details on the current membership of your organization (i.e. number of members, fees/due paid, etc.
3. Details of specific accomplishments and/or contributions made by your organization that benefit the residents of the District of Coldstream.
4. Any other information which you feel Council should consider.

On behalf of _____, I/we hereby declare that all the information presented and/or provided with this application is true and correct.

DATED THIS _____ DAY OF _____, 2_____.

Authorized Signatory

Authorized Signatory