



City of PARKSVILLE

PO Box 1390, 100 E. Jensen Avenue, Parksville, BC V9P 2H3
Telephone: (250) 248-6144 Fax: (250) 248-6650
www.parksville.ca

COMMITTEE OF THE WHOLE AGENDA

MONDAY, SEPTEMBER 8, 2008 – 6:00 P.M.

1. ADOPTION OF MINUTES

- a) of the August 25, 2008 minutes of the Committee of the Whole meeting – Pages 1 to 2

2. PUBLIC PRESENTATIONS

3. CORRESPONDENCE

4. DISCUSSION RELATED TO DELEGATIONS OR CORRESPONDENCE

5. STAFF PRESENTATIONS

- a) Director of Administrative Services – 2008 Fall Grant-In-Aid Applications – Pages 3 to 5

Under the provisions of the City's Grant-In-Aid Application policy the City of Parksville may provide direct financial assistance to community groups and organizations for events and projects that will benefit the citizens and visitors of the municipality contingent upon provisions being included in the annual operating budget. The 2008 budget for this purpose is \$5000. As provided under the policy the award of grants is split into a spring and fall intake. The deadline for fall intake was August 29, 2008. The purpose of this report is to establish a Grant-in-Aid Select Committee to review the applications received by fall deadline.

Recommendation: THAT a Grant-In-Aid Select Committee be appointed to review and recommend back to Council on the allocation of the \$2,500.00 budgeted funds for the submissions received for the period ending August 29, 2008;

AND THAT the Grant-In-Aid Select Committee be comprised of the Director of Administrative Services and two Councillors appointed by the Mayor.

b) Director of Administrative Services – 2009 Permissive Taxation Exemption Applications – Pages 6 to 18

Annual taxation exemptions provided under the Community Charter. In order for 2009 taxation exemptions to take affect, the bylaw must be adopted in the preceding year, on or before October 31, 2008.

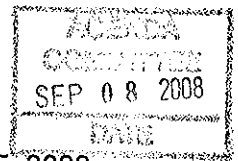
***Recommendation: THAT the properties contained in the list entitled "Permissive Taxation Exemption Applicants 2009", dated August 29, 2008, be considered for permissive taxation exemption for the municipal portion of their taxes in the 2009 calendar year;
AND THAT the necessary bylaw be forwarded to Council for reading consideration.***

6. NEW BUSINESS

7. ADJOURNMENT

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TO BE ADOPTED



CITY OF PARKSVILLE

August 25, 2008

Minutes of the Committee of the Whole meeting held in the Civic and Technology Centre, 100 E. Jensen Avenue, Parksville, BC, on Monday, August 25, 2008 at 6:00 p.m.

PRESENT: Her Worship Mayor S. R. Herle

Councillors: C. R. Burger
M. Lefebvre
S. Powell
C. Robinson

Staff: F. Manson, Chief Administrative Officer
L. Taylor, Director of Administrative Services
G. Jackson, Director of Community Planning
D. Tardiff, Communications Officer

1. MINUTES

Lefebvre - Powell

THAT the minutes of the Committee of the Whole meeting held August 11, 2008 be adopted.

CARRIED.

2. PUBLIC PRESENTATIONS – Nil

3. CORRESPONDENCE – Nil

4. DISCUSSION RELATED TO DELEGATIONS OR CORRESPONDENCE – Nil

5. STAFF PRESENTATIONS

Mayor Herle noted that all recommendations adopted by the Committee at this meeting will be forwarded to Council for consideration at their September 3, 2008 meeting.

RECOMMENDATIONS:

a) **Communications Officer – 2008 Resident Satisfaction Survey Results**

Evi Mustel of Mustel Group outlined the highlights of the Survey for Council.

Powell - Burger

THAT the report from the Communications Officer dated August 19, 2008 entitled "2008 Resident Satisfaction Survey Results", be received;

AND THAT the results from the 2008 City of Parksville Resident Satisfaction Survey attached to the report from the Communications Officer dated August 19, 2008 be received.

CARRIED.

b) **Manager of Operations – Society of Organized Services Request for the City to Donate Commemorative Trees**

Burger - Lefebvre

THAT the report from the Manager of Operations dated August 20, 2008 entitled "Society of Organized Services Request for the City to Donate Five Commemorative Trees", be received;

AND THAT the request received from the Society of Organized Services for the City of Parksville to donate and plant the trees be approved.

CARRIED.

c) **Planner – Development Permit Amendment [Common property of VIS3656 in Craig Bay Estates]**

Powell - Burger

THAT the report from the Planner dated August 1, 2008 for the issuance of a Development Permit amendment for the Common Property of VIS3656 in Craig Bay Estates be received;

AND THAT an amendment to Development Permit No. 94-04 be issued to the Shorehaven Strata Council of the common property of Strata Plan VIS3656 to permit the establishment of guidelines and procedures for tree management, for Strata Plans VIS3656 located at Craig Bay Estates.

CARRIED.

d) **Director of Community Planning – Proposed OCP Amendment**

Lefebvre - Burger

THAT the report from the Director of Community Planning dated August 14, 2008 for the consideration of an OCP amendment be received;

AND THAT Staff prepare an OCP amendment which provides criteria for the evaluation of rezoning applications to determine whether the proposal contains community benefits and will not adversely impact City's servicing.

CARRIED.

6. **NEW BUSINESS**

a) **Dogs Off Leash**

Burger - Lefebvre

THAT staff be instructed to investigate the feasibility of increasing the dog control budget to adjust the SPCA contract to provide an additional 2 to 4 hours of service per week, dedicated to patrolling City Park, for the months of May to September.

CARRIED.

7. **ADJOURNMENT**

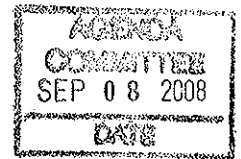
Burger - Lefebvre

Rise and Report to Council at their September 3, 2008 meeting.

The meeting ended at 6:53 p.m.



Mayor



Report to Committee of the Whole

September 2, 2008

MEMO TO: FRED MANSON, CHIEF ADMINISTRATIVE OFFICER
FROM: LAURIE TAYLOR, DIRECTOR OF ADMINISTRATIVE SERVICES
SUBJECT: 2008 FALL GRANT-IN-AID APPLICATIONS

ISSUE:

Financial grant-in-aid applications from community groups and organizations.

EXECUTIVE SUMMARY:

Under the provisions of the City's Grant-In-Aid Application policy the City of Parksville may provide direct financial assistance to community groups and organizations for events and projects that will benefit the citizens and visitors of the municipality contingent upon provisions being included in the annual operating budget. The 2008 budget for this purpose is \$5000. As provided under the policy the award of grants is split into a spring and fall intake. The deadline for fall intake was August 29, 2008. The purpose of this report is to establish a Grant-in-Aid Select Committee to review the applications received by fall deadline.

REFERENCE:

*Grant-In-Aid Application Policy No. 3.26.
Newspaper advertising of July 18 and 22, 2008 and City website notification.
Ten (10) Grant-In-Aid applications.*

BACKGROUND:

On February 7, 2000, Council adopted Policy No. 3.26 to provide direct financial assistance to community groups and organizations for events and projects that will benefit the citizens and visitors of the municipality, contingent upon provisions being including in the annual operating budget. The community groups and organizations in the arts, cultural, recreational or social services field are eligible to apply for direct financial assistance based on predetermined criteria.

Policy No. 3.26 provides for two application submission dates of March 1st and September 1st with one-half of the annual budget allocation available for each submission date. The Policy requires that all grant applications be forwarded to a Grant-In-Aid Select Committee for review and recommendation to Council as to whether grants should be approved and the amount, subject to funding availability. Council is not obligated to allocate all or any budgeted funds. In the event the \$2,500.00 budget is not fully allocated during the first annual submission, the remaining funds can be considered for allocation at the second annual submission date of August 29, 2008.

OPTIONS:

1. Appoint a Grant-In-Aid Select Committee to review and make recommendations to Council as to whether grants should be approved and the amount subject to availability.
2. Not appoint a Grant-In-Aid Select Committee to review and make recommendations to Council as to whether grants should be approved and the amount subject to availability.

ANALYSIS:

Option 1 is a requirement of Policy No. 3.26. Option 2 would require the Policy to be amended to reflect how Council wishes to consider the Grant-In-Aid applications.

SUSTAINABILITY/ENVIRONMENTAL IMPLICATIONS

None

FINANCIAL IMPLICATIONS

Award of the \$2500 of the \$5000 provided for grants-in-aid in the 2008 budget

RECOMMENDATION:

THAT a Grant-In-Aid Select Committee be appointed to review and recommend back to Council on the allocation of the \$2,500.00 budgeted funds for the submissions received for the period ending August 29, 2008;


AND THAT the Grant-In-Aid Select Committee be comprised of the Director of Administrative Services and two Councillors appointed by the Mayor.

Respectfully submitted,



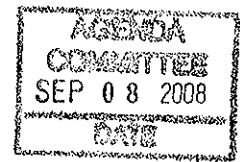
LAURIE TAYLOR
 Director of Administrative Services

CHIEF ADMINISTRATIVE OFFICER



F. C. MANSON, CGA
 Chief Administrative Officer

Organization	Fall 2008 Approved	Fall 2008 Requested	Spring 2008 Approved	2007 Approved	2006 Approved	2005 Approved
Ballenas Secondary Dry Grad Committee			250.00	0.00	250.00	200.00
Bike for Your Life Vancouver Island Society		3,500.00				
Errington Therapeutic Riding Association (ETRA)**				0.00		
District 69 Citizens On Patrol (Speed Watch)			400.00	577.58		
District 69 Family Resource Association (FRA)		520.00	400.00	400.00	250.00	200.00
Mid Vancouver Island Habitat Enhancement Society				200.00		
Mount Arrowsmith Pipe Band Association		1,000.00				
The Nature Trust of BC (Brant Festival)			250.00		250.00	750.00
Oceanside Community Arts Council			300.00			
Oceanside Community Response Network				300.00	500.00	
Oceanside Volunteer Association		400.00		300.00		250.00
Oceanside's Food Forethought		2,000.00				
Parksville & District Assoc. for Community Living		1,500.00	300.00	800.00	800.00	
Parksville & District Historical Society		500.00	300.00	400.00	650.00	
Parksville & District Musical Association			200.00	200.00		200.00
Parksville RCMP Community Consultative Group		950.00				
Parksville Curling Club		2,500.00		250.00	250.00	
Parksville Garden & Parkland Society				250.00	250.00	
Royal Canadian Air Cadets (893 Beaufort Squadron)		350.00			800.00	
Vancouver Island Opera (former Oceanside Lyric Ensemble)			100.00	600.00		300.00
Total		\$13,220.00	\$2500.00	\$4277.58	\$4,820.00	\$950.00



September 2, 2008

MEMO TO: F.C. MANSON, CHIEF ADMINISTRATIVE OFFICER
FROM: LAURIE TAYLOR, DIRECTOR OF ADMINISTRATIVE SERVICES
SUBJECT: 2009 PERMISSIVE TAXATION EXEMPTION APPLICATIONS

ISSUE

To consider permissive taxation exemption applications for the year 2009.

EXECUTIVE SUMMARY

Annual taxation exemptions provided under the *Community Charter*. In order for 2009 taxation exemptions to take effect, the bylaw must be adopted in the preceding year, on or before October 31, 2008.

REFERENCE

- Sections 220 and 224 to 227 inclusive of the *Community Charter*.
- Permissive Taxation Exemption Bylaw, 2008, No. 1434.
- Permissive Taxation Exemption Applications Policy No. 6.15.
- Permissive Taxation Exemption Application notification newspaper and City website.
- Individual notification letters to all organizations owning or leasing property that received exemption for the 2008 taxation year. [Churches, non-profit organizations, organizations providing subsidized senior citizen housing that were constructed before April 1, 1974 and organizations leasing municipal lands].
- 27 Permissive Taxation Exemption Applications.

BACKGROUND

The *Community Charter* provides for taxation exemptions under the following two circumstances:

1. Statutory Exemptions [Section 220]
 - These are statutory exemptions by the Province through provincial legislation. They include a wide range of property held by, or used for, the Province, municipalities, regional districts, libraries, hospitals, public schools, cemeteries, buildings for public worship, etc.
 - For some property, such as churches, hospitals and private schools, the exemption is limited to the buildings and only the land beneath the building – **the land surrounding the building is a permissive exemption from taxation by Council.**
2. Permissive Exemptions by Council [Sections 224 to 227]
 - These exemptions require a bylaw approved by Council.
 - The bylaw has the effect of exempting a property from all property taxation – municipal, Provincial, school and all other taxing jurisdictions – with the exception of parcel taxes, user fees and other charges, which are not based on property assessment.

A bylaw under these sections does not apply to taxation in a calendar year unless it comes into force on or before October 31 in the preceding year.

Permissive Taxation Exemption Applications Policy No. 6.15 provides the applicable criteria contained in Sections 224 to 227 of the *Community Charter* in order to be considered. For 2009, twenty seven (27) applications have been received. All twenty seven (27) applications were granted exemption by the City in 2007 for the 2008 taxation year. The Oceanside Cadet Youth Society has not submitted an application for exemption in 2009 (they were contacted in writing and by numerous telephone calls with reminders).

Before a permissive taxation bylaw can be adopted for those properties that Council grants exemption, a public notice must be given in accordance with Section 227 of the *Community Charter* that:

- Identifies the property that would be subject to the bylaw;
- Describes the proposed exemption;
- States the number of years that the exemption may be provided; and
- Provides an estimate of the amount of taxes that would be imposed on the property if it were not exempt, for the year in which the proposed bylaw is to take effect and the following 2 years.

OPTIONS

1. Consider permissive taxation exemptions for all submissions received for the year 2009.
2. Consider permissive taxation exemptions for certain organizations for the year 2009.
3. Not approve any permissive taxation exemptions for the year 2009.

ANALYSIS

Section 224 to 227 of the *Community Charter* are permissive exemptions; therefore Council is under no obligation to grant any organization relief from taxation even though that organization meets all of the Charter and policy criteria. Statutory exemptions under Section 220 of the *Community Charter*, such as places of worship, organizations providing subsidized senior citizen housing and organizations leasing municipal lands are not taxed; however under the BC Assessment new interpretation, land or improvements ancillary to a statutory exemption are taxable and will be taxed unless permissive taxation exemption is granted.

RECOMMENDATION

THAT the properties contained in the list entitled "Permissive Taxation Exemption Applicants 2009", dated August 29, 2008, be considered for permissive taxation exemption for the municipal portion of their taxes in the 2009 calendar year;

AND THAT the necessary bylaw be forwarded to Council for reading consideration.

Respectfully submitted,



LAURIE TAYLOR
Director of Administrative Services

DIRECTOR OF FINANCE



LUCKY BUTTERWORTH
Director of Finance

CHIEF ADMINISTRATIVE OFFICER



FRED C. MANSON
Chief Administrative Officer

Admin/Taxation Exemption/2009 Permissive Taxation Exemption/Report to Council.doc

August 29, 2008

PERMISSIVE TAXATION EXEMPTION APPLICANTS 2009

- a) Roll No. 770.16 – Lot 16, District Lot 4, Nanoose District, Plan VIS2590 – 116 – 425 Stanford Avenue E. [Oceanside Cadet Youth Society]
Estimated taxes for the following years: 2009 - \$907.16; 2010 - \$934.38; 2011 - \$962.41.
- b) Roll No. 125.200 – Lot 1, District Lot 13, Nanoose District, Plan VIP71491 – 149 E. Stanford Avenue [Parksville Lawn Bowling Club]
Estimated taxes for the following years: 2009 - \$12,259.45; 2010 - \$12,627.23; 2011 - \$13,006.05.
- c) Roll No. 144.010 – Lots 29 and 30, District Lot 13, Nanoose District, Plan 1565 – 205 E. Jensen Avenue [Parksville Lions Senior Citizen Housing Society]
Estimated taxes for the following years: 2009 - \$477.09; 2010 - \$491.40; 2011 - \$506.14.
- d) Roll No. 158.001 – Lease Area "A" of that Part of the Remainder of Parcel "B" (DD34903-I), District Lot 13, Nanoose District, Plan VIP67307 – 193 E. Island Highway [Regional District of Nanaimo/Parksville Curling Club]
Estimated taxes for the following years: 2009 - \$7,775.67; 2010 - \$8,008.94; 2011 - \$8,249.21.
- e) Roll No. 158.500 – Lot 1, District Lots 2 and 50, Nanoose District, Plan VIP55660 – 200 N. Corfield Street [The Nature Trust of BC]
Estimated taxes for the following years: 2009 - \$25,966.19; 2010 - \$26,745.18; 2011 - \$27,547.53.
- f) Roll No. 180.000 – Lot 17, District Lot 13, Nanoose District, Plan 6836 – 144 Middleton Avenue [Parksville Seniors Activity and Drop In Centre Society]
Estimated taxes for the following years: 2009 - \$3,448.26; 2010 - \$3,551.70; 2011 - \$3,658.25.
- g) Roll No. 204.000 – Lot 41, District Lot 13, Nanoose District, Plan 6836 – 129 E. Jensen Avenue [Forward House Community Society]
Estimated taxes for the following years: 2009 - \$1,084.29; 2010 - \$1,116.82; 2011 - \$1,150.33.
- h) Roll No. 214.001 – Lot A, District Lot 14, Nanoose District, Plan VIP74182 – 188 W. Hirst Avenue [District 69 Society of Organized Services]
Estimated taxes for the following years: 2009 - \$8,078.37; 2010 - \$8,320.72; 2011 - \$8,570.34.
- i) Roll No. 217.000 – Lots 4 and 5, District Lot 14, Nanoose District, Plan 5663 – 170 W. Hirst Avenue [Mt. Arrowsmith (Pacific No. 49) Branch Royal Canadian Legion/Arbutus Grove Reformed Church]
Estimated taxes for the following years: 2009 - \$4,327.91; 2010 - \$4,457.75; 2011 - \$4,591.48.

- j) Roll No. 218.000 – Lots 6 and 7, District Lot 14, Nanoose District, Plan 5663 except Plan 36767 – 187 Alberni Highway [Governing Council of Salvation Army BC & Yukon Territorial Divisional Headquarters]
Estimated taxes for the following years: 2009 - \$4,913.01; 2010 - \$5,060.40; 2011 - \$5,212.21.
- k) Roll No. 283.000 – Lot 8, District Lot 4, Nanoose District, Plan 5797 – 312 W. Hirst Avenue [Kingsley Low-Rental Housing Society]
Estimated taxes for the following years: 2009 - \$1,658.97; 2010 - \$1,708.74; 2011 - \$1,760.00.
- l) i) Roll No. 295.011 – Lot 6A, District Lot 14, Nanoose District, Plan 2536 – 266A S. Moilliet Street [Arrowsmith Rest Home Society]
Estimated taxes for the following years: 2009 - \$14,276.52; 2010 - \$14,704.82; 2011 - \$15,145.96.
ii) Roll No. 295.012 – Lot 6B, District Lot 14, Nanoose District, Plan 2536 – 266B S. Moilliet Street [Arrowsmith Rest Home Society]
Estimated taxes for the following years: 2009 - \$46,205.34; 2010 - \$47,591.50; 2011 - \$49,019.24
- m) Roll No. 366.085 – Lot 1, District Lot 74, Nanoose District, Plan 34131 – 795 W. Island Highway [Our Saviour Lutheran Church]
Estimated taxes for the following years: 2009 - \$5,941.46; 2010 - \$6,119.70; 2011 - \$6,303.29.
- n) Roll No. 366.365 – Lot A, District Lot 87, Nanoose District, Plan 41355 – 550 N. Pym Street [Trustees Parksville Baptist Church]
Estimated taxes for the following years: 2009 - \$14,034.30; 2010 - \$14,455.33; 2011 - \$14,888.99.
- o) Roll No. 366.665 – Lot 4, District Lot 74, Nanoose District, Plan 2467 – 407 Wembley Road [Anglican Synod Diocese of BC]
Estimated taxes for the following years: 2009 - \$7,288.59; 2010 - \$7,507.25; 2011 - \$7,732.46.
- p) Roll No. 366.901 – Lot 1, District Lot 89, Nanoose District, Plan 45926 – 245 W. Hirst Avenue [District 69 Society of Organized Services]
Estimated taxes for the following years: 2009 - \$6,801.34; 2010 - \$7,005.38; 2011 - \$7,215.55.
- q) Roll No. 366.903 – Lot A, District Lot 89, Nanoose District, Plan 49747 – 133 McMillan Street [Oceanside Community Arts Council and Parksville and District Association for Community Living]
Estimated taxes for the following years: 2009 - \$5,344.59; 2010 - \$5,504.93; 2011 - \$5,670.67.
- r) Roll No. 483.100 – Lots 1 to 4 inclusive, District Lot 89, Nanoose District, Plan 26728 – 118 McMillan Street [Parksville and District Association for Community Living]
Estimated taxes for the following years: 2009 - \$2,437.70; 2010 - \$2,510.83; 2011 - \$2,586.16.

- s) Roll No. 605.801 – Lot 1, District Lot 127, Nanoose District, Plan 34272 – 345 Pym Street [Trustees Congregation of Knox United Church]
Estimated taxes for the following years: 2009 - \$11,179.19; 2010 - \$11,514.56; 2011 - \$11,860.00.
- t) Roll No. 670.040 – Lot 8, Block 564, Nanoose District, Plan 33339 Except Plan VIP60816 and Plan VIP62488 – 1245 E. Island Highway [Parksville and District Historical Society]
Estimated taxes for the following years: 2009 - \$5,391.89; 2010 - \$5,553.64; 2011 - \$5,720.25.
- u) Roll No. 670.041 – Part of Lot 8, District Lot 40, Nanoose District, Plan 33339 – 1275 E. Island Highway [Parksville and District Chamber of Commerce]
Estimated taxes for the following years: 2009 - \$2,542.70; 2010 - \$2,618.98; 2011 - \$2,697.55.
- v) Roll No. 670.080 – Lot 1, Block 564, Nanoose District, Plan 22048 – 1245 Chattell Road [Parksville, Qualicum Fish and Game Association]
Estimated taxes for the following years: 2009 - \$316.89; 2010 - \$326.40; 2011 - \$336.19.
- w) i) Roll No. 650000 – Lot A, District Lot 16, Nanoose District, Plan VIP65788 – Bisect Ermineskin ALR Land [Island Corridor Foundation]
Estimated taxes for the following years: 2009 - \$904.85; 2010 - \$932.00; 2011 - \$959.96.
ii) Roll No. 19458051 – Lot A, District Lot 40, Nanoose District, Plan VIP59337 – Herring Gull portion to Highway Scale [Island Corridor Foundation]
Estimated taxes for the following years: 2009 - \$695.40; 2010 - \$716.26; 2011 - \$737.75.
iii) Roll No. 19458052 – Lot 1, Block 1494, Nanoose District, Plan VIP64444 – Herring Gull Behind Works Yard [Island Corridor Foundation]
Estimated taxes for the following years: 2009 - \$1,960.52; 2010 - \$2,019.33; 2011 - \$2,079.91.
iv) Roll No. 19458053 – Lot A, Block 1495, Nanoose District, Plan VIP64448 except part in Plan VIP86410 – 600 Alberni Highway [Island Corridor Foundation]
Estimated taxes for the following years: 2009 - \$462.90; 2010 - \$476.79; 2011 - \$491.09.

City of Parksville

Tax Exemption Requests for 2009 (Section 224)

Roll	Class	Assessed Value ¹	Estimated			Estimated		
			2009 Gross Taxes	2009 Municipal Portion ²	2010 Municipal Portion ²	2011 Municipal Portion ²	2012 Municipal Portion ²	
77016	6	95,900	2,104.67	907.16	934.38	962.41	991.28	
125200	6	1,296,000	28,442.63	12,259.45	12,627.23	13,006.05	13,396.23	
144010	1	132,000	1,029.83	477.09	491.40	506.14	521.33	
158001	6	822,000	18,040.00	7,775.67	8,008.94	8,249.21	8,496.68	
158500	8	893,000	16,979.72	8,977.53	9,246.86	9,524.26	9,809.99	
180000	6	2,745,000	60,243.06	25,966.19	26,745.18	27,547.53	28,373.96	
204000	8	343,000	6,521.88	3,448.26	3,551.70	3,658.25	3,768.00	
214001	1	300,000	2,340.51	1,084.29	1,116.82	1,150.33	1,184.84	
217000	6	854,000	18,742.29	8,078.37	8,320.72	8,570.34	8,827.45	
218000	8	430,500	8,185.63	4,327.91	4,457.75	4,591.48	4,729.23	
283000	8	488,700	9,292.26	4,913.01	5,060.40	5,212.21	5,368.58	
295011	1	459,000	3,580.98	1,658.97	1,708.74	1,760.00	1,812.80	
295012	1	3,950,000	30,816.75	14,276.52	14,704.82	15,145.96	15,600.34	
366085	1	12,784,000	99,737.06	46,205.34	47,591.50	49,019.24	50,489.82	
366365	8	591,000	11,237.42	5,941.46	6,119.70	6,303.29	6,492.39	
366665	8	1,396,000	26,543.88	14,034.30	14,455.33	14,888.99	15,335.66	
366901	8	725,000	13,785.32	7,288.59	7,507.25	7,732.46	7,964.44	
	6	719,000	15,779.51	6,801.34	7,005.38	7,215.55	7,432.01	

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CITY OF PARKSVILLE

POLICY

SUBJECT: <i>Permissive Taxation Exemption Applications</i>	POLICY NO: 6.15
	RESO. NO: 04-285
	CROSS REF:
EFFECTIVE DATE: September 8, 2004	APPROVED BY: Council
REVISION DATE:	RESO. NO:
	RESO. NO:
	CROSS REF:
	PAGE 1 OF 3

PURPOSE

Under the *Community Charter*, a permissive taxation exemption is a means for the City to support organizations within the community which further Council's objectives of enhancing quality of life [economic, social, cultural] and delivering services economically. This policy guides the identification of organizations meeting those objectives and provides a consistent means of recommending permissive taxation exemptions.

POLICY

1. Eligibility Criteria

A permissive taxation exemption must meet the applicable criteria contained in Sections 224 to 227 of the *Community Charter* in order to be considered. The onus is on each organization to demonstrate how they clearly meet the following eligibility criteria:

- a) The subject property must be one of:
 - Land and/or improvements owned; or
 - Land and/or improvements ancillary to a statutory exemption under s. 220 of the *Community Charter*.

- b) Nature of organization must be:
 - non-profit organization.
 - charitable/philanthropic organization.
 - athletic or service club/association.
 - care facility/licenced private hospital.

- partner of the municipality by agreement under s. 225 of the *Community Charter*.
 - other local authority.
 - organizations eligible to s. 220 statutory exemption [e.g. place of public worship, cemetery, seniors homes, hospitals, etc.].
- c) The organization's use of the land/improvements must benefit the community in one or more of the following ways:
- provides recreational facilities for public use.
 - provides recreation programs to the public.
 - provides programs to and/or facilities used by youth, seniors or other special needs groups.
 - preserves heritage important to the community character.
 - preserves an environmentally and ecologically significant area of the community.
 - offers cultural or educational programs to the public which promote community spirit, cohesiveness and/or tolerance.
 - offers services to the public in formal partnership with the municipality.

2. Extent and Penalties

- a) Council may designate only a portion of the land/improvements as exempted where the following circumstances exist:
- a portion of the land/improvements is used by the private sector and/or organizations not meeting Council's exemption criteria.
 - the applicant already receives a grant-in-aid from the municipality.
- b) Council may impose penalties on an exempted organization for knowingly breaching conditions of exemption, including but not limited to:
- revoking exemption with notice.
 - disqualifying any future application for exemption for a specific time period.
 - requiring repayment of monies equal to the foregone tax revenue.

3. Limitations

- a) There will be no exemption or reduction to utility fees and charges for taxation exempt properties, including but not limited to fees, charges and parcel taxes for water, sewer and garbage;

- b) Where a property's taxation exemption is restricted to a defined portion of a property, the balance of the property will not receive taxation exemption;
- c) Partial exemptions by Council will be considered.

4. Process

- a) Council will consider applications for permissive taxation exemption annually. The opportunity to apply will be advertised twice in a local newspaper, posted on the City website and letters mailed to taxation exemption recipients designated in the preceding tax year.
- b) Applications must be submitted to the Director of Administrative Services, using the prescribed application form [which may be amended from time to time as deemed necessary], before the last Friday in August of each year to be considered for a tax exemption in the following year. The Director of Administrative Services will review the applications for completeness and arrange contact with the applicants for additional information as necessary.
- c) The Director of Administrative Services will prepare a report to Council based on the background information provided and arrange for delegations to Council by applicants only if deemed necessary.
- d) All permissive taxation exemptions eligible under the *Community Charter* must be adopted, by bylaw, on or before October 31st in any year. Notice of the proposed exemptions must be given in accordance with Section 227 of the *Community Charter* prior to adoption of the bylaw. A copy of the adopted bylaw shall be forwarded to each exemption recipient and to the BC Assessment Authority area office for processing of the taxation exemptions.

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COMMUNITY CHARTER

Part 7: 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.
- (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) (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;
 - (h) in relation to property that is exempt under section 220 (1) (i) [*seniors' homes*], (j) [*hospitals*] or (l) [*private schools*], 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 or recreational purposes;

- (j) land or improvements owned or held by a person or organization and operated 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.
 - (5) Subsection (4) (a) and (b) does not apply in relation to exemptions under subsection (2) (f) and (h).
 - (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 assessment commissioner.
 - (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.

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