

City of Parksville

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COMMITTEE OF THE WHOLE AGENDA

WEDNESDAY, SEPTEMBER 9, 2009 - 6:00 P.M.

1. ADOPTION OF MINUTES

- a) of the August 17, 2009 minutes of the Special Committee of the Whole meeting - Pages 1 to 2

2. PUBLIC PRESENTATIONS

- a) Mehdi Naïmi - Rough Diamonds Creative Arts - Page 3
Report on the August 30, 2009 Vancouver Island Young Music Festival.

3. CORRESPONDENCE

4. DISCUSSION RELATED TO DELEGATIONS OR CORRESPONDENCE

5. STAFF PRESENTATIONS

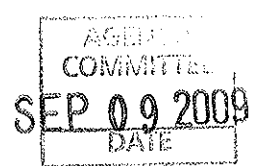
- a) Deputy Corporate Administrator - Permissive Taxation Exemptions for 2010 - Pages 4 to 19
Annual taxation exemptions provided under the Community Charter. The deadline for application submission was August 31, 2009. In order for 2010 taxation exemptions to take affect, the bylaw must be adopted in the preceding year, on or before October 31, 2009.

***Recommendation: THAT the report from the Deputy Corporate Administrator dated September 2, 2009 entitled "2010 Permissive Taxation Exemption Applications", be received;
AND THAT the properties contained in the list entitled "Permissive Taxation Exemption Applications 2010", attached to the Deputy Corporate Administrator's report dated September 2, 2009, be considered for permissive taxation exemption for the municipal portion of their taxes in the 2010 calendar year;
AND FURTHER THAT the necessary bylaw be forwarded to Council for reading consideration.***

6. NEW BUSINESS

7. ADJOURNMENT

TO BE ADOPTED



CITY OF PARKSVILLE

August 17, 2009

Minutes of the Special Committee of the Whole meeting held in the Civic and Technology Centre, 100 E. Jensen Avenue, Parksville, BC, on Monday, August 17, 2009 at 6:00 p.m.

PRESENT: His Worship Mayor E. F. Mayne

Councillors: C. R Burger
A. R. Greir
M. Lefebvre
T. C. Patterson
S. E. Powell

Staff: F. Manson, Chief Administrative Officer
L. Kitchen, Deputy Corporate Administrator
G. Jackson, Director of Community Planning
L. Butterworth, Director of Finance
P. Lovegrove, Manager of Budgets and Special Projects

1. **MINUTES**

Lefebvre - Powell

THAT the minutes of the Special Committee of the Whole meeting held August 5, 2009 be adopted.

CARRIED.

2. **PUBLIC PRESENTATIONS**

- a) Ann Cameron, Executive Director from the Parksville Downtown Business Association requested the City's approval for a Public Art Projects which would develop a professional piece of sculpture that they hope will lead to a series of sculptural works in the downtown.
- b) Jacie Herbison from the Arrowsmith Potters Guild requested Council's consideration for the placement of a Cultural History Plaque at the Parksville Train Station by November 10, 2010.
- c) Robert Hill spoke to Council regarding the rezoning application for Riptide Lagoon Adventure Golf [1000 Resort Drive]

3. **CORRESPONDENCE** - Nil

4. **DISCUSSION RELATED TO DELEGATIONS OR CORRESPONDENCE** - Nil

5. **STAFF PRESENTATIONS**

Mayor Mayne noted that all recommendations adopted by the Committee at this meeting will be forwarded to Council for consideration at their September 9, 2009 meeting.

RECOMMENDATIONS:

- a) **Director of Community Planning - Zoning Bylaw Amendment Application to Amend RA-2A Zone to Fairground and Games Room [1000 Resort Drive]**

Burger - Powell

THAT the report from the Director of Community Planning titled "Consideration of a Zoning Bylaw Amendment Application to Amend the RA-2A Zone to Include Fairground and Games Room at 1000 Resort Drive" dated August 6, 2009 be received;

AND THAT Staff be directed to draft a zoning amendment bylaw and commence the statutory process for the property legally described as Lot A, District Lot 123, Nanoose District, Plan VIP75416 to permit 'fairground' and 'amusement arcade or games room' uses;

AND FURTHER THAT prior to bylaw adoption the property owner, at their expense, prepare and register a restrictive covenant to the satisfaction of the Director of Community Planning prohibiting the use of internal combustion engine powered amusements or rides on the subject property.

CARRIED.

- b) **Deputy Corporate Administrator - Review of Special Events Applications Policy No. 8.22 and Liability Insurance Coverage Policy No. 3.3**

Patterson - Lefebvre

THAT the report from the Deputy Corporate Administrator dated July 27, 2009 entitled "Review of Special Events Applications Policy No. 8.22 and Liability Insurance Coverage Policy No. 3.3", be received;

AND THAT "Liability Insurance Coverage Policy No. 3.3" be replaced with the Draft Liability Insurance Coverage Policy that clarifies the risk factors that will be considered when requesting liability insurance, attached to the Deputy Corporate Administrator's report dated July 27, 2009;

AND FURTHER THAT "Applications for Special Events Policy No. 8.22" be replaced with the Draft Applications for Special Events Policy that clarifies the requirement for public liability insurance coverage and expands the number of days certain conditions are to be met prior to an event taking place from 5 days to 10 days, attached to the Deputy Corporate Administrator's report dated July 27, 2009.

CARRIED.

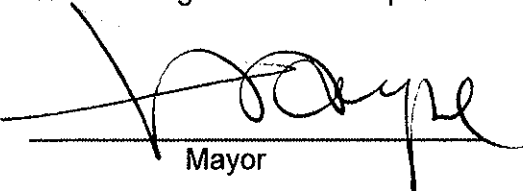
6. **NEW BUSINESS** - Nil

7. **ADJOURNMENT**

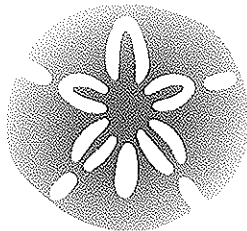
Powell - Lefebvre

Rise and Report to Council at their September 9, 2009 meeting.

The meeting ended at 6:41 p.m.



Mayor



City of Parksville

AGENDA
COMMITTEE
SEP 09 2009
DATE

REQUEST TO APPEAR AS A DELEGATION

TO BE HELD Wednesday - September 9, 2009 AT 6:00 P.M.
Day Date

NAME OF PERSON MAKING PRESENTATION: Mehdi Naimi
[Please print]

NAME OF APPLICANT IF OTHER THAN ABOVE: _____
[Please print]

NAME OF ORGANIZATION [if applicable]: Rough Diamonds Creative Arts

Mailing address: _____

Phone: 250-240-1221 _____ Fax: _____
[Business] [Home]

DETAILS: [Please provide complete information on the nature of your presentation. If applicable, provide one set of submission documents in letter sized format for photocopying purposes. All requests and documentation must be received by the Administration Department by twelve noon on the Tuesday prior to the meeting date for consideration. Delegation requests that do not meet the criteria of *Delegations and/or Presentations to Council or Committee Policy 2.22* will not be processed.]

Report of Van Isle Young Music Fest +
thank yous + musical interlude.

September 2, 2009

MEMO TO: F.C. MANSON, CHIEF ADMINISTRATIVE OFFICER
FROM: LYNN KITCHEN, DEPUTY CORPORATE ADMINISTRATOR
SUBJECT: 2010 PERMISSIVE TAXATION EXEMPTION APPLICATIONS

ISSUE

To consider permissive taxation exemption applications for the year 2010.

EXECUTIVE SUMMARY

Annual taxation exemptions provided under the *Community Charter*. In order for 2010 taxation exemptions to take affect, the bylaw must be adopted in the preceding year, on or before October 31, 2009.

REFERENCE

- Sections 220 and 224 to 227 inclusive of the *Community Charter*.
- Permissive Taxation Exemption Bylaw, 2008, No. 1452.
- 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 2009 taxation year. [Churches, non-profit organizations, organizations providing subsidized senior citizen housing that were constructed before April 1, 1974 and organizations leasing municipal lands].
- 28 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 2010 twenty-eight (28) applications have been received (Appendix A). *27 of the applicants were granted exemption by the City in 2008 for the 2009 taxation year.* Vancouver Island Health Authority (for the land) and Stanford Place Holdings Ltd. (for the building) have made first time applications for Stanford Place – 250 Craig Street. A requirement in Policy No. 6.15 is that the applicant elaborate on how their organization benefits the community (Appendix B).

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 2010.
2. Consider permissive taxation exemptions for certain organizations for the year 2010.
3. Not approve any permissive taxation exemptions for the year 2010.

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.

SUSTAINABILITY/ENVIRONMENTAL IMPLICATIONS:

N/A

.../3

FINANCIAL IMPACT:

27 applicants were granted taxation exemptions by the City for the 2009 year for a total of \$204,308.37. The City has received 28 permissive taxation exemption applications for the 2010 year for an estimated total amount of \$290,222.98 – an \$85,296 increase over 2009.

RECOMMENDATION

THAT the properties contained in the list entitled "Permissive Taxation Exemption Applicants for 2010, dated August 31, 2009, be considered for permissive taxation exemption for the municipal portion of their taxes in the 2010 calendar year;

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

Respectfully submitted,




LYNN KITCHEN
Deputy Corporate Administrator

DIRECTOR OF FINANCE



LUCKY BUTTERWORTH
Director of Finance

CHIEF ADMINISTRATIVE OFFICER



FRED C. MANSON
Chief Administrative Officer

PERMISSIVE TAXATION EXEMPTION APPLICANTS FOR 2010 – August 31, 2009

Section 224(2)(a): Land or improvements that are owned or held by a charitable philanthropic or other not-for-profit corporation and that Council considers are used for a purpose that is directly related to the purposes of the corporation.						
Roll	Organization	Legal	2009 Actual	2010 Estimated	2011 Estimated	2012 Estimated
158500	The Nature Trust of BC – 200 N. Corfield Street	Lot 1, Districts Lots 2 & 50, Nanoose District, Plan VIP55660	26,103.85	27,017.49	27,828.01	28,662.85
180000	Parksville Seniors Activity & Drop In Centre Society – 144 Middleton Ave	Lot 17, District Lot 13, Nanoose District, Plan 6836	3,330.80	3,414.07	3,516.50	3,621.99
204000	Forward House Community Society – 129 E. Jensen Ave.	Lot 41, District Lot 13, Nanoose District, Plan 6836	1,058.22	1,084.68	1,117.22	1,150.73
214001	District 69 SOS – 188 Hirst Avenue	Lot A, District Lot 14, Nanoose District, Plan VIP74182	8,121.20	8,405.44	8,657.60	8,917.33
366901	District 69 SOS – 245 Hirst Avenue	Lot 1, District Lot 89, Nanoose District, Plan 45926	6,837.40	7,076.71	7,289.01	7,507.68
366903	Oceanside Community Arts Council and District Assoc. for Community Living – 133 McMillan Street	Lot A, District Lot 89, Nanoose District, Plan 49747	5,372.92	5,560.98	5,727.81	5,899.64
483100	Parksville & District Assoc. for Community Living – 118 McMillan Street	Lots 1 to 4, District Lot 89, Nanoose District, Plan 26728	2,450.62	2,536.40	2,612.49	2,690.86
670080	Parksville, Qualicum Fish and Game Association – 1245 Chattell Road (Class 6 & 8)	Lot 1, Block 564, Nanoose District, Plan 22048	3,338.63	3,425.28	3,528.04	3,633.88
650000	Island Corridor Foundation – Bisect Ermieskin ALR Land	Lot A, District Lot 16, Nanoose District, Plan VIP65788	879.00	900.97	928.00	955.84
19458051	Island Corridor Foundation – Herring Gull portion to Highway Scale	Lot A, District Lot 40, Nanoose District, Plan VIP59337	675.53	692.42	713.19	734.58
19458052	Island Corridor Foundation – Herring Gull behind Works Yard	Lot 1, Block 1494, Nanoose District, Plan VIP64444	1,904.50	1,952.11	2,010.67	2,070.99
19458053	Island Corridor Foundation – 600 Alberni Highway	Lot A, Block 1495, Nanoose District, Plan VIP64448 except part in Plan VIP86410	449.67	460.91	474.74	488.98
			60,522.34	62,527.46	64,403.28	66,335.35

Section 224(2)(c): Land or improvements that Council considers would otherwise qualify for exemption under Section 220 (general statutory exemptions) were it not for a secondary use.						
Roll	Organization	Legal	2009 Actual	2010 Estimated	2011 Estimated	2012 Estimated
77016	Oceanside Cadet Youth Society – 116 – 425 Stanford Avenue	Lot 16, District Lot 4, Nanoose District, Plan VIS2590	911.02	942.91	971.19	1,000.33
125200	Parksville Lawn Bowling Club – 149 E. Stanford Avenue (Class 6 & 8)	Lot 1, District Lot 13, Nanoose District, Plan VIP71491	12,498.01	12,828.72	13,213.58	13,609.99
158001	RDN/Parksville Curling Club Society – 193 E. Island Highway (Class 6 & 8)	Lease Area "A" of that Part of the Remainder of Parcel "B" (DD34903-1), District Lot 13, Nanoose District, Plan VIP67307	15,918.06	16,388.48	16,880.12	17,386.53
670040	Parksville & District Historical Society – 1245 E. Island Highway	Lot 8, Block 564, Nanoose District, Plan 33339 Except Plan VIP60816 and Plan VIP62488	5,363.41	5,551.13	5,717.67	5,889.20
670041	Parksville & District Chamber of Commerce – 1275 E. Island Highway	Part of Lot 8, District Lot 40, Nanoose District, Plan 33339	2,556.18	2,645.65	2,725.02	2,806.77
			37,246.68	38,356.89	39,507.58	40,692.82
Section 224(2)(f): In relation to property that is exempt under Section 220(1)(h) (buildings for public worship), (i) area of land surrounding exempt building; (ii) that Council considers is necessary to the exempt building and the land on which the hall stands; and (iii) an area of land surrounding the hall that is exempt under subparagraph (ii).						
Roll	Organization	Legal	2009 Actual	2010 Estimated	2011 Estimated	2012 Estimated
218000	Governing Council of Salvation Army BC & Yukon Territory – 187 Alberni Highway	Lots 6 & 7, District Lot 14, Nanoose District, Plan 5663 Except Plan 36767	4,734.02	4,852.37	4,997.94	5,147.87
366085	Our Saviour Lutheran Church – 795 W. Island Highway	Lot 1, District Lot 74, Nanoose District, Plan 34131	5,705.10	5,847.72	6,023.15	6,203.85
366365	Parksville Baptist Church – 550 N. Pym Street	Lot A, District Lot 87, Nanoose District, Plan 41355	13,158.13	13,487.09	13,891.70	14,308.70
366665	Anglican Synod Diocese of BC – 407 Wembley Road	Lot 4, District Lot 74, Nanoose District, Plan 2467	7,040.33	7,216.34	7,432.83	7,655.81
605801	Trustees Congregation of Knox United Church – 345 Pym Street	Lot 1, District Lot 127, Nanoose District, Plan 34272	10,623.62	10,889.21	11,215.88	11,552.36
			41,261.20	42,292.73	43,561.50	44,868.34

Section 224(2)(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 Council considers is necessary to land or improvements so used or occupied.							
Roll	Organization	Legal	2009 Actual	2010 Estimated	2011 Estimated	2012 Estimated	
217000	Mt. Arrowsmith Branch Royal Can. Legion/Arbutus Grove Reformed Church – 170 W. Hirst Avenue	Lots 4 & 5, District Lot 14, Nanoose District, Plan 5663	4,165.93	4,270.08	4,398.18	4,530.13	
Section 224(2)(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.							
Roll	Organization	Legal	2009 Actual	2010 Estimated	2011 Estimated	2012 Estimated	
144010	Lions Senior Citizen Housing Society – 205 E. Jensen Avenue	Lots 29 & 30, District Lot 13, Nanoose District, Plan 1565	465.62	477.26	491.57	506.32	
283000	Kingsley Low Rental Housing Society – 312 W. Hirst Avenue	Lot 8, District Lot 4, Nanoose District, Plan 5797	1,619.08	1,659.55	1,709.34	1,760.62	
			2,084.70	2,136.81	2,200.91	2,266.94	
Section 224(2)(i): 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.							
Roll	Organization	Legal	2009 Actual	2010 Estimated	2011 Estimated	2012 Estimated	
295011	Arrowsmith Rest Home Society – 266A Moilliet Street	Lot 6A, District Lot 14, Nanoose District, Plan 2536	13,933.23	14,281.56	14,710.01	15,151.31	
295012	Arrowsmith Rest Home Society – 266B Moilliet Street	Lot 6B, District Lot 14, Nanoose District, Plan 2536	45,094.28	46,221.64	47,608.29	49,036.54	
125150	Stanford Place Holdings Ltd./ Vancouver Island Health Authority – 250 Craig Street	Lot 2, District Lot 13, Nanoose District, Plan VIP71491		80,135.83	82,539.90	85,016.10	
			59,027.51	140,639.03	144,858.20	149,203.95	

PERMISSIVE TAXATION EXEMPTION APPLICANTS FOR 2010 – August 31, 2009

Roll	Organization	Legal	2009 Actual	2010 Estimated	2011 Estimated	2012 Estimated
			204,308.36	290,222.98.	297,929.65	307,897.53
	TOTAL					

Organization Benefits

Section 224(2)(a): Land or improvements that are owned or held by a charitable philanthropic or other not-for-profit corporation and that Council considers are used for a purpose that is directly related to the purposes of the corporation.

Roll No. 158500 - The Nature Trust of BC – 200 N. Corfield Street

This property is part of a 25 hectare complex of conservation lands managed for habitat conservation and open space management as part of the Parksville/Qualicum Beach Wildlife Management Area. This specific property provides public access to the foreshore area for both Parksville residents and area visitors/tourists.

Roll No. 180000 - Parksville Seniors Activity & Drop In Centre Society – 144 Middleton Avenue

Provides following recreational and social activities for seniors 55+ with the aim to keep seniors involved, healthy and intellectually stimulated: Cards, Fitness, Qi Cong, Line Dancing, Table tennis, Pool, Shuffleboard, Choir, Bingo, Theatre events by Parksville Players, Potluck dinners, Speakers on topics of interest, Pension information, Lifeline, Computer classes, Art classes, occasional bus trips.

Roll No. 204000 - Forward House – 129 E. Jensen Avenue

Provides psycho-social, psycho-educational and vocational rehabilitation programs and services to adults who have serious chronic or acute mental health and addictions recovery issues. Available seven days a week as the sole contracted mental health rehabilitation service provider in District 69. Clients are referred by Parksville Mental Health and Addictions Services centres.

Roll No. 214001 - District 69 SOS – 188 Hirst Avenue

Roll No. 366901 - District 69 SOS – 245 Hirst Avenue

Provides recreation programs to the general public, programs to and/or facilities used by youth, seniors or other special needs groups, offers cultural or educational programs to the public that promote community spirit, cohesiveness and/or tolerance: examples include Hardship Emergency Support and Referral, Community Resource Referral, Medical Transportation support, Caring for Kids at Christmas, Child, Youth and Family Recreation Fund, Meals-on-Wheels, Personal Development Counselling Services, Haven Home, Thrift Shop.

Roll No. 366903 - Oceanside Community Arts Council – 133 McMillan Street

Mandate is to engage, energize, education and enrich the cultural life of the Oceanside community. Maintain an office to coordinate and facilitate: 3 galleries that display works of local artists; workshops and classes for children and adults including Youth Arts and youth summer day camp; Gift shop for artists to retail their works; Festival of

Art each March; support non-registered groups in gaining access to grant funding (ie. Rough Diamonds, Youth Theatre); provide rehearsal, recital, studio and meeting space for community groups; maintain an arts library onsite for reference.

Roll No. 483100 - Parksville & District Association for Community Living – 118 McMillan Street

Provides support to people with developmental disabilities and their families. Direct service to approximately 65 adults within the District since 1959. Vision: to be a community where all people with disabilities have equal opportunities to lead active, fulfilling lives and they are recognized as contributing members of the community. Service provided through 6 programs: 1) Choices Day Program; 2) One-to-One Programs; 3) Network Services Program; 4) Community Options Day Program; 5) Self Help Skills; 6) Semi-Independent Living Program. Provided space at 133 McMillan Street facility to School District 69 for their Outreach Program (vulnerable teens and their workers).

Roll No. 670080 - Parksville, Qualicum Fish and Game Association – 1245 Chattell Road

Provides recreational facilities for public use, recreation programs to the public, programs and facilities used by youth, seniors and special needs groups, preserves, encourages and fosters an appreciation for our outdoor heritage, facilities and activities are environmentally and ecologically significant, efforts promote community and foster stewardship as well a social responsibility.

Roll Nos. 650000, 19458051, 9458052, 19458053
Island Corridor Foundation

Acquire, preserve and develop. Maintain the continuity of the Island Corridor as a contiguous special use connection for all communities, while respecting and supporting First Nations interests and traditional land and uses. Contribute to safe and environmentally sound passenger and freight rail services along the railroad. Encourage flexible infrastructure along the corridor which will encourage wide range of economic and trade activity for the benefit of all communities. Preserve archaeological resources, historic landmarks, structures, artifacts and historic routes. Create trails, parks, gardens, greenways and other public areas for use by the public.

Section 224(2)(c): Land or improvements that Council considers would otherwise qualify for exemption under Section 220 (general statutory exemptions) were it not for a secondary use.

Roll No. 77016 - Oceanside Cadet Youth Society – 116-425 Stanford Avenue

Premises used as the headquarters for the local Sea Cadet and Navy League Cadet corps. Building used to house supplies and equipment, different fundraising activities and training centres as well as administrative offices.

Roll No. 125200 - Parksville Lawn Bowling Club – 149 E. Stanford Avenue

Community minded club providing opportunity for Parksville residents to enjoy a competitive sport in a congenial atmosphere. Events involve visitors to Parksville. Continue to look for ways to involve youth – hosting groups from RDM summer program. Joined forces with Special Olympics Bocce Team who use the property for training purposes.

Roll No. 158001 - RDN/Parksville Curling Club Society – 193 E. Island Hwy.

Provides recreation services and facility for youth, adults and seniors. Promotes and provides both physical and social active living within the community. The Club continues to grow its membership and hosts local and provincial tournaments. The arena facility long established in the community and is over 31 years old.

Roll No. 670040 - Parksville & District Historical Society – 1245 E. Island Hwy

Mandate to preserve the artifacts and written histories of our community for the education and enjoyment of present and future generations. Draw for tourism, which is a very important part of Parksville's economy.

Roll No. 670041 - Parksville & District Chamber of Commerce – 1275 E. Isl. Hwy

Offers cultural or educational programs to public which promotes community spirit, cohesiveness and/or tolerance as demonstrated through the operation of variety of community-based committees and task forces, ie. Summer by the Sea Street Market; community Awards (Glassies). Offer services to the public in a formal partnership with the municipality as demonstrated through current and past Fee for Service agreements – Parksville Visitor Centre. Act as an information centre to promote Parksville as a place to visit, live, work and invest.

Section 224(2)(f): In relation to property that is exempt under Section 220(1)(h) (buildings for public worship), (i) area of land surrounding exempt building; (ii) that Council considers is necessary to the exempt building and the land on which the hall stands; and (iii) an area of land surrounding the hall that is exempt under subparagraph (ii).

Roll No. 218000 - Governing Council of Salvation Army – 187 Alberni Highway

Worship services held weekly and pastoral care given. Provision of free meals 3 days weekly. Ministries for women, youth, children and men on a weekly and monthly basis. Supply and organize a summer fun day camp for children. Sponsor children to attend a summer camp for recreational and religious programs. Operation of a food bank for the community supplying food for low/no income persons. Supply of clothing and furniture to persons in emergency situations. Team organized that visits seniors, sick persons and

shut-ins. Donate funds to DHQ for overseas mission activities. Operate a youth drop in program weekly (in season). Provision of spiritual and basic counseling. Organize and donate space for pro-bono legal program. Offer and co-ordinate volunteering opportunities to the community. Supply free emergency lunch packs for school children. Prepare, train, organize and participate with local and provincial emergency/disaster relief efforts.

Roll No. 366085 - Our Saviour Lutheran Church – 795 W. Island Highway

Christian worship and outreach. Three organizations use the facilities on a regular basis, providing donations to defray costs: Seventh Day Adventist Church , BC Mission Boat Society and A.A. Primary Purpose Group.

Roll No. 366365 - Parksville Fellowship Baptist Church – 550 Pym Street

Public worship. Disbursement of funds, food, clothing to families/individuals in need. Bethlehem Walk – funds raised go directly to District 69 SOS and Salvation Army. Food donations go to local food bank. Make premises and facilities available at no or very low cost to, ie. B.C. Cancer Agency (mammography clinics), Heart & Stroke Society, White Cane Society. Provincial and federal governments conduct polling stations during elections. Gym used by Ballenas Secondary School for P.E. classes.

Roll No. 366665 - St. Anne's and St. Edmund's Anglican Church – 407 Wembley Road

Public worship. Buildings and facilities made available to community groups at no or little cost, ie. Twelve Step groups, Girl Guides, Community Health programs, Contemplative and educational programs. Extend Outreach Program to local Care Homes, the SOS, Salvation Army Food Bank, and individuals in need. Parishioners contribute to local, national and international associations affecting the health and welfare of the community, environmental issues and major disasters.

Roll No. 605801 - Parksville Pastoral Charge (Knox Untied Church) – 345 Pym St.

Public worship. Offer physical plant to deserving community groups on free or minimum cost basis, ie. Alcoholics Anonymous, Arrowsmith Restorative Justice Society, Scouting troops, Spectrum, KAIROS, Moorecroft Camp Committee, Parksville & District Musical Association, Rainbows, and Spiritual Journey groups. A supporting, caring and consoling organization to those in need locally and beyond. Direct support to community charities including SOS, Salvation Army and Food Bank.

Section 224(2)(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 Council considers is necessary to land or improvements so used or occupied.

Roll No. 217000 - Royal Canadian Legion Branch #49 Mt. Arrowsmith – Arbutus Grove Reformed Church – 170 W. Hirst Ave.

This facility is used exclusively by the Arbutus Grove Reform Church with exception of one office used for the Legion's Loan Cupboard (lends medical equipment to the community at no charge). The Arbutus Grove Church is a church of Christian religion organized within the denomination of the Reformed Church in America, Canadian Synod. Activities include weekly worship, bible studies, fellowship gatherings, community outreach programs, youth programs, community services and church meetings.

Section 224(2)(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.

Roll No. 144010 - Lions Senior Citizen Housing Society – 205 E. Jensen Ave.

Non-profit organization providing much needed affordable housing. 6 units of affordable housing are provided at 170 W. Hirst Avenue and funded by the Parksville Lions and the rents collected from the tenants. Rents would have to be raised if a tax exemption was not provided.

Roll No. 283000 - Kingsley Low Rental Housing Society – 312 W. Hirst Ave.

Provides 6 low income seniors with adequate, affordable housing. Rents are stable and lower than market cost. Any increase in costs to the Society including property taxes has to be passed on to the tenants as there is no government or private subsidy funding available.

Section 224(2)(i): 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.

Roll No. 295011 - Arrowsmith Rest Home Society – 266A Moilliet Street

Roll No. 295012 - Arrowsmith Rest Home Society – 266B Moilliet Street

Complex senior care facility – Arrowsmith Lodge (75 bed complex care facility) and Cokely Manor (30 suite Assisted Living and Adult Day Program). The exemption allows the Society to continue to provide a full range of services to both elders at Arrowsmith Lodge and Cokely Manor. Arrowsmith Lodge provides 24 hour nursing care to 75 elderly residents when they can no longer live in their homes and require care that is less than that provided by an acute care facility. Cokely Manor provides a setting for mainly seniors who require assistance in living their daily lives. These are elders who cannot function at home but are still able to look after themselves to a certain extent.

Roll No. 125150 - Stanford Place Holdings Ltd./V.I. Health Authority –
250 Craig Street

VIHA has leased the property to Stanford Place Holdings Ltd. (for 75 years at a cost of \$1) for the operation of long term community care facilities for use in the provision of publicly funded health care services. The buildings are owned by Stanford Place Holdings Ltd. Stanford Place Care Campus provides on-site care and services to seniors and disabled persons requiring a supportive environment. The licensed care facility (181 beds) and registered assisted living building (52 units) are operated under the Community Care and Assisted Living Act and are primarily funded by VIHA. All facilities and services are available to residents of the Parksville area and their families. Community groups utilize the facilities for programs such as Caregiver Support Group (Mental Health Program and Alzheimer's Society), accommodates RCA teaching program for Discovery College and provides practicum placements for RCA and LPN students.

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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