



COUNCIL ADVISORY COMMITTEE MEETING AGENDA

FRIDAY, DECEMBER 7, 2012 - 9:00 A.M.

1. ISSUES

- a) **180 DAY STAY RULE** - Pages 1 to 20

For review and report back with recommendations for Council's consideration.

- b) **RENAMING OF HIGHWAY 19A** - Pages 21 to 30

For review and report back with recommendations for Council's consideration.

- c) **PERMISSIVE TAXATION EXEMPTION CRITERIA** - Pages 31 to 59

For review and report back with recommendations for Council's consideration.

2. ADJOURNMENT

ooOOoo

THE DEFINITION OF TEMPORARY (AKA: THE 180 DAY STAY RULE)

Issue:

Temporary stay and the origin of the so called "180 days rule".

Background

1979

In 1979 when Bylaw No. 520 was enacted as the City's zoning regulations most of what today we think of as prime campground or resort properties were NOT within the City's boundary. What is today Resort Way and Surfside were in the Regional District.

While the City permitted both "Trailer Parks" and "Campgrounds" under the 'C-5 Tourist Commercial District' zone of the day, neither of these uses were defined. It's not unusual in old bylaws to leave the definition up to a dictionary and a court.

If it was not for the fact that "Mobile Home Park" was listed and defined in the Bylaw one could easily assume that Trailer Parks meant this rather than what it is, a Recreational Vehicle Park.

While the Bylaw of the day defined tourist trailer as follows: "*Tourist Trailer means any recreational structure or vehicle designed to be used for temporary living or sleeping purposes.*"

What "temporary" meant was not originally defined. The so-called "180 day rule" did not exist.

SURFSIDE , HOTELS and MOTELS this side of the orange bridge

1981

Those areas of the RDN that were incorporated into the City in 1981 were regulated under the RDN zoning bylaw of the day, RDN Bylaw No. 55.

This included the Surfside Resort lands that became the Natures Trust lands and other properties near the estuary, into the City.

Surfside Resort, for example, existed under the Rural 1 (A-1) zone of RDN Bylaw No. 55, a zone that permitted 'Campground' use (not defined). Temporary or seasonal also not defined.

1994

Surfside was rezoned by the City from its RDN zoning to a new City zone

'Campground and Conservation Zone E-1'.

This appears to be the first time that "temporary" is defined in the City's zoning bylaw.

... "temporary means a maximum of 180 days in a calendar year"

At the same time (January 1994) a definition of Temporary added to Campground Regulation Amendment Bylaw 886.1.

Finally temporary was defined as: "Campground Use"

"No person shall occupy any one campground, and no recreational vehicle shall be located within any one campground, for more than 180 days in each calendar year."

This definition was put in place at the time in the general definition of the bylaw and thus now defines all uses that are referred to as temporary.

Definition of "temporary" carried forward into current zoning bylaw.

Current zoning bylaw not in effect in resort area.

Temporary accommodation is not specifically defined in "Regional District of Nanaimo Bylaw No. 500. 1987"; longstanding convention has been considered a maximum stay of 180 days.

ORIGIN OF REGULATION

In City

This definition appears based on a desire to regulate the duration that recreational vehicles or their occupants would stay within the Campground.

One month after adoption in February 1994 a memo was sent to the Administrator outlining the difficulties with enforcement (attached).

Issues of Enforcement

- Retention of a non-conforming use is protected under legislation
- Belief that to prove contravention would have to watch/observe RV or people in occupancy for 180 days without fail. Missing one day would jeopardise case.
- Belief that campground booking records are inadmissible in court as proof of violation.
- Enforcement of removal would require injunction from the Supreme Court of BC.
- <<[It's not the RV but the land (camping space) itself that maintains that non-conformity]>>
- 180 day rule in Campground Bylaw not enforceable as it was not permitted under legislated power under which it was enacted.

Legislation on Non-conforming uses and siting

911 (1) If, at the time a bylaw under this Division is adopted,

(a) land, or a building or other structure, is lawfully used, and

(b) the use does not conform to the bylaw,

the use may be continued as a non-conforming use, but if the non-conforming use is discontinued for a continuous period of 6 months, any subsequent use of the land, building or other structure becomes subject to the bylaw.

(2) The use of land, a building or other structure, for seasonal uses or for agricultural purposes is not discontinued as a result of normal seasonal or agricultural practices, including:

- (a) *seasonal, market or production cycles,*
- (b) *the control of disease or pests, or*
- (c) *the repair, replacement or installation of equipment to meet standards for the health or safety of people or animals.*

1995

Resort area was brought into the City.

RDN / MOT had required restrictive covenants due to ground water supply limits back when the area was reliant upon individual wells.

1997

Previous Official Community Plan was amended to put in place land use polices for consideration at the time of future rezoning and new development permit area guidelines.

[OCP 1050.6 1997 October 6th]

"Temporary" accommodation use (maximum 180 days) at a maximum density of 30 units per hectare;

This incorporated a policy for the resort area of defining what temporary accommodation was should someone choose to make application to rezone their property (only a few did) or should the City rezone the properties on its own accord (some + and - to this).

Noted in report summarizing public hearing concerns on the OCP amendment....

"The subject Bylaw simply defines what is considered a temporary accommodation without this definition, it is impossible to enforce the regulations"

"The regulations are intended for new developments. Existing [resort] condominium units which are being used for residential accommodation exceeding 180 days may have legal non-conforming use status. "

Quick Comparison with other Jurisdictions

- Qualicum Beach - not defined
- Courtney - not defined
- CVRD - temporary defined as 26 weeks (aka 180 days)
- Nanaimo - allows for full-time stay at campgrounds
- FVRD - temporary not defined
- Chilliwack - temporary not defined
- Kelowna - temporary not defined

- Whistler - temporary defined as less than for consecutive weeks per calendar year
- Ucluelet - 4 consecutive weeks
- Tofino - accommodation by day or week not exceeding 4 weeks.
- Comox - temporary - less than 28 consecutive days and no more than a total of 186 days in a calendar year.
- Victoria - temporary itself not defined but transient accommodation defined in an interesting way

"Transient Accommodation" means:

a) the use of land or a building for the temporary accommodation of visitors, and without limitation includes hotels, motels, vacation rentals and bed and breakfast accommodation; but b) **does not include the accommodation of visitors without receipt** of payment or other consideration, where that accommodation is incidental to and normally associated with the permitted residential use of a dwelling unit.

No easy answer or simple solution.

New land use regulations would only apply to new resort developments and new campgrounds (when they come in to be rezoned)

- Can limit number of accommodation units without a rental office being present
- Can have policy that requires a restrictive covenant stating the duration limits
- Can change the duration to a shorter period of consecutive stay
- Can eliminate resort condominium use and only allow for hotels motels
- Longshot but may be able to redefine resort condo to not only be a unit divide by the strata property act but also divided by time???
- Business licence
- Campground definition to include Daily rate

In most cases already have the zone they want or are (or would be) grandfathered in such a way that they can continue.

Basically building would have to burn down or not be used for over a year.

Camping space would have to be wiped out.

Also, need to bring resort areas and all of RDN zones into City's zoning bylaw.

Complex, Need to ensure consistent with OCP. Ad hoc implementation may give-up ability to seek amenities.

cc. By-Law Enforcement
Office
MA.

November 22, 1995

MEMO TO: HIS WORSHIP THE MAYOR
FROM: GRANT G. McRADU, ADMINISTRATOR
SUBJECT: 180 DAY LIMIT IN CAMPGROUNDS

The attached report was discussed at the informal meeting of Council on March 14, 1994. There was no direction given to staff as a result of this meeting, or subsequent meetings. My recollection of this informal meeting was that there was a consensus to act on complaints only. ✓ correct.

[Handwritten signature] Nov. 23/95

Once the new Zoning Bylaw was adopted, stipulating the 180 day limit in campgrounds, a notice was sent to all campground owners in Parksville.

At this time staff feel a more formal form of direction is required.

Please advise on what actions staff ought to take.

[Handwritten signature of Grant G. McRadu]

GRANT G. McRADU
Administrator

Attachment

INFORMAL MEETING OF COUNCIL

MONDAY, MARCH 14, 1994, 5:00 P.M.

The regular Committee meetings have been cancelled as there are no items for consideration. Therefore it is proposed that an informal meeting commencing at 5:00 p.m. be held to discuss a number of items with members of Council. Dinner will be provided.

Items to be discussed:

1. 180 day campground limit.
2. Official Community Plan Bylaw Amendments (please bring your copy of Bylaw No. 1050)
3. Draft Zoning Bylaw No. 2000 (please bring your copy of Bylaw No. 2000)
4. AWA/Spaxman Report (please bring your copy with you)

February 15, 1994

②. COMMISSION AIRE
⑤. SECURITY COMPANY
③. Business Licence

DRAFT

MEMO TO: G. McRADU, ADMINISTRATOR

FROM: R. R. WIDDERSHOVEN, BYLAW ENFORCEMENT OFFICER

SUBJECT: 180 Day Limit In Campgrounds
Zoning Amendment Bylaw No. 1162

Background:

Council is in the process of reviewing the Zoning Amendment Bylaw No. 1162, 180 day limit in Campgrounds. Staff had been requested to review this amendment concerning the enforceability.

Comments:

694(1)(j)

Staff has reviewed the recent amendments to the Campground Bylaw and the Business Licence Bylaw concerning the limit of 180 days per calendar year. Under the Campground Bylaw there is no violation if the 180 days is exceeded. It should also be noted that Section 734(1)(j) of the Municipal Act by which the Campground Regulation Bylaw is enacted does not have any empowering provision that relates to the use of campgrounds or the duration of visits to campgrounds. Therefore the reference to the 180 day limit in the Campground Regulation Bylaw should be regarded as advisory only. If there is a contravention of the 180 day limit there is only an offense under the Zoning Bylaw (if the amendment is adopted).

The Business Licence Amendment Bylaw requires campground owners to keep the appropriate records. There would be a contravention if the records required were not kept or not produced upon request. The Business Licence Bylaw does not deal with the 180 day limit.

Staff has consulted legal counsel concerning the enforcing of the 180 day limit. The following is an outline of what has been determined:

Grand fathering:

(1) Individuals:

The opinion is that a person who has resided on property for more than half the year is almost certainly making residential use of the property. A person using a campground as their residence would be "grand fathered" if:

- a) residential use was permitted by the applicable zoning; or
- b) the residential use was established prior to any zoning.

The onus would be on the individual to provide evidence that they are entitled to the status of lawful non conforming.

(2) Recreational Vehicles:

To date the City has not had a regulation that prohibits units from being left in a campground while they are not being occupied. The lawful use of that land for that purpose may continue. Therefore if a unit has been in a campground for more than 180 days in a calendar year, although not occupied as a residence, the owner is likely entitled to maintain that unit on the campground on a lawful non-conforming basis.

911 Under Section 970 of the Municipal Act, entitlement to a lawful non conforming use is lost if the use is discontinued for a period of six consecutive months. The onus of proving discontinuance is on the City.

Prosecution:

If evidence of a zoning bylaw contravention is obtained, both the property owner and the tenant would be subject to prosecution. The tenant is in direct contravention of the bylaw through his or her occupancy while the property owner is also using the land contrary to the bylaw. It may be generally preferable to charge the owner however there are circumstances in which the tenant is a more appropriate defendant (i.e.: in the case of absentee ownership which is the case with most if not all of the City's campgrounds).

Evidence:

Due to the rules of admissibility the campground records themselves would not be sufficient proof of a bylaw violation. The person who made the records may be compelled to testify as to his or her observations and could use the records to refresh his or her memory. If the records were made admissible there would no doubt be a contrary argument raised with respect to self-incrimination when it came to charges against the campground operator.

Generally it is legal counsel's opinion that contraventions of the bylaw will have to be proven through evidence of direct observation by a staff member or other witness, or by admissions made voluntarily by the offender. In effect a staff member would have to attend every day and document the fact that the person in question was there every day for more than 180 days and the same with the RV units.

Recreational Vehicles:

RV units that do not conform to the new definition of a recreational vehicle in the bylaw may remain in the campground if they were there lawfully at the time of adoption of the amendment. This would make them lawful non conforming. Once such units are removed from a campground for more than six months they could not lawfully return to the campground and remain in excess of the 180 days.

Units in contravention of the bylaw that were brought into a campground after the adoption of the bylaw could not remain on the property. However in order to enforce

removal of a recreational vehicle from a campground it would be necessary to obtain an injunction from the Supreme Court of British Columbia. The usual costs of a Supreme Court injunction range from \$2,000 to \$5,000 or more. Injunction proceedings of this nature are usually resolved within 3 to 4 months, as there is generally no need for extensive discoveries or exchanges of documents.

Enforcement Procedures:

A. Upon bylaw amendment adoption:

(1) Attend each campground and document every unit that is located on the properties. Photographs, video taping and the recording of serial numbers would be required.

(2) Determine if any of the existing RV units are in contravention of the new definition and therefore legal non conforming and record each. If any of these units were ever moved off the property for more than six months then they could not be returned.

(3) Notifications are to be distributed to each of the campgrounds advising of the new regulations. The campgrounds would also be advised that City staff will be attending the campgrounds each and every day to record the units and people that are present. The campground owners/operators would be requested to advise their customers of the regulations and daily inspections.

B. On an on going Basis:

(1) Visit each campground daily and record each of the RV units that are located on the property.

(2) If any person or RV unit is reaching the point of exceeding the 180 days advise the person and/or owner as well as the owner of the campground of the potential violation.

(3) Prepare the proper prosecution documents for any contravention of the bylaw by the tenant as well as the property owner.

(4) Correspond with the City's solicitors with regards to prosecutions and obtaining Supreme Court orders for removal of the RV units that are in violation.

Equipment/Personnel Required:

A computer program will have to be formulated to record the information required during the daily visits of the campgrounds. Inquiries revealed that this would be a 2 day task.

In order to record the data efficiently and accurately a lap top computer should be purchased and utilized on site during each inspection.

Additional staff would be required, one as an absolute minimum. Attendance is required seven (7) days a week each week of the year and this cannot be done by the one existing bylaw officer. It should also be realized that if the present bylaw officer position is to be utilized for the majority of these duties it will cause him to deviate dramatically from his current duties. These duties would consume 50-75% of his time. If one day of inspection is missed this would mean the counting of the 180 days would have to start all over again.

Perception:

It should also be realized that each and every RV unit that is in a campground will be inspected on a daily basis. This will occur whether they are there for a day, week or more as the length of stay cannot be determined until departure. Some thought should be given as to what kind of impression this is going to make on the tourists utilizing the campgrounds within the City of Parksville.

Rudi Widdershoven
Bylaw Enforcement Officer

RW/

ADMINISTRATOR'S COMMENTS:

GRANT G. McRADU
Administrator

CITY OF PARKSVILLE

BYLAW NO. 886.1

A BYLAW TO AMEND THE "CITY OF PARKSVILLE CAMPGROUND REGULATIONS BYLAW, 1986, NO. 886".

WHEREAS it is necessary to amend the Campground Regulations Bylaw, 1986, No. 886 to conform with recent amendments to the Business Licence and Zoning Bylaws;

NOW THEREFORE the Municipal Council in open meeting assembled enacts as follows:

1. That PART I - INTERPRETATION be amended as follows:
 - a) by deleting the definition of "Campground" and substituting the following:

"Campground" means the use of land for temporary recreational accommodation of travelling members of the public in tents and recreational vehicles."
 - b) by deleting the definition of "Recreational Vehicle" and substituting the following:

"Recreational Vehicle" means any vehicle, trailer, coach, structure or conveyance permanently fitted with wheels, designed to travel or be transported on a highway and equipped to be used for recreational living and sleeping purposes without requiring continuous connection to sewage, water and electric hook ups."
 - c) by adding the definition of "Temporary":

"Temporary" means a maximum of 180 days in a calendar year".
2. This bylaw may be cited for all purposes as "City of Parksville Campground Regulations Amendment Bylaw, 1993, No. 886.1".

READ A FIRST TIME this 20th day of December 1993

READ A SECOND TIME this 20th day of December 1993

READ A THIRD TIME this 20th day of December 1993

RECONSIDERED AND FINALLY ADOPTED this 4th day of January 1994


Mayor


Clerk

Certified a true copy of Bylaw No. 886.1
PAGE

Clerk

CITY OF PARKSVILLE

BYLAW NO. 886

A BYLAW TO REGULATE THE ESTABLISHMENT, EXTENSION, LAYOUT AND SERVICING OF CAMPGROUNDS.

Pursuant to Section 734(1) of the Municipal Act, the Municipal Council of the City of Parksville in open meeting assembled, enacts as follows:

PART 1

INTERPRETATION

"ACCESS RIGHT-OF-WAY" means a right-of-way which provides access to a campground and serves as access to all other internal roadways.

"ACCESSORY RESIDENTIAL USE" means a residential use which is ancillary to the principal permitted use being made of the parcel and is limited to one (1) dwelling unit of the principal use.

"ACCESS AND EGRESS" means that portion of a highway or lane providing passage to and from a parcel.

"BUFFER AREA" means the buffer area described in PART 4, Section 5.

"CAMPING SPACE" means an area within a campground used for one (1) recreational vehicle.

"CAMPGROUND" means a parcel occupied and maintained or intended to be occupied and maintained for the temporary accommodation not exceeding sixty (60) concurrent days of travelers using recreational vehicles or tents but does not include a mobile home park.

"COMMUNITY SEWER SYSTEM" means a system of sewerage works or sewage disposal which is owned, operated and maintained by an Improvement District, Municipality or Regional District.

"COMMUNITY WATER SYSTEM" means a system of waterworks which is owned, operated and maintained by an Improvement District, Municipality, or a Regional District or which is regulated under the Water Utility Act.

"CUL-DE-SAC" means a highway with only one (1) point of intersection with another highway and which terminates in a vehicle turning area.

"DWELLING UNIT" means:

- a) one (1) self-contained unit with separate entrance;
- b) intended for year round occupancy;
- c) used principally for residential purposes; and
- d) containing complete living facilities for one (1) or more persons including permanent provisions for living, sleeping, cooking and sanitation.

"LANDSCAPED" means the provision of any combination of trees, lawns, bark mulch, decorative boulders and gravel, decorative paving, planters, foundations, sculptures, decorative fences and the like, arranged and maintained so as to enhance and embellish the appearance of a property or where necessary to effectively screen a lot, site or storage yard but does not include parking areas, sidewalks, uncleared undergrowth or weed growth.

"MAINTAIN" means to ensure area is clear from debris and lawns do not exceed a height of 15 cm.

"PARKING STALL" means a space within a building or in a parking area for the parking of one (1) vehicle but does not include driveways, ramps or columns.

"RECREATIONAL VEHICLE" includes any structure, tent, trailer, or vehicle used or designed to be used for temporary purposes and which is designed or intended to be mobile on land or highway, whether or not self-propelled, but does not include mobile canteens.

"RIGHT-OF-WAY" means an internal road way within a campground which is suitable for vehicular use for access to abutting camping spaces and all other structures and facilities.

"SEPTIC DISPOSAL STATION" means a place where recreational vehicle sewage storage tanks may be emptied and flushed.

"SERVICE AREA" means an area for the common use of the occupants of the campground and includes washrooms, recreational buildings, laundry and other service facilities.

"SUBDIVISION" means the division of land into two (2) or more parcels whether by plan, apt descriptive works or otherwise.

PART 2

ADMINISTRATION

APPLICATION

- 2.(1) The provisions of this bylaw apply to any campground constructed or established after the adoption of this bylaw and to any additional construction on an existing campground and to any alteration to the layout of an existing campground.
- (2) Where the construction or layout of an existing campground does not conform to the provisions of this bylaw no person may carry out additional construction or make an alteration to the layout of the campground if the effect of such construction or alteration is likely to aggravate the non-conformity.
- (3) This bylaw does not apply to campgrounds licenced under the Community Care Facility Act.
- (4) No person shall establish, construct, alter or subdivide a campground without written approval of the application therefore by the Superintendent of Public Works.
- (5) Approval for a campground shall not be issued without the approval of other authorities having jurisdiction.
- (6) Subsequent to examination of an application, the Superintendent of Public Works shall notify the applicant in writing within sixty (60) days of the making of the application either that approval is issued or that it is refused and the reasons therefore.
- (7) Written approval of a campground is valid for six (6) months from the date of issuance. If construction authorized by the approval has not commenced within that time the approval shall be void and the work shall not be commenced without a new approval being granted.
- (8) All applications for approval of plans and specifications under this bylaw shall not be considered unless they:
 - (a) are made to the Superintendent of Public Works in the form of application shown as Schedule "A" of this bylaw and attached hereto;
 - (b) include at the same time all plans and documents as listed on Schedule "A" attached hereto;
 - (c) provide additional relevant information including but not limited to topographic and soil condition data if requested by the Superintendent of Public Works.

PROHIBITIONS

- 3.(1) No person may construct or layout a campground or any part of a campground without being in possession of a valid and subsisting permit for that purpose issued pursuant to the provisions of this bylaw.
- (2) No person may construct or layout a campground or part of a campground in a manner not authorized or in a manner prohibited by the provisions of this bylaw.

OFFENCE AND PENALTY

4. Any person who constructs or lays out a campground or any part of a campground without being in possession of a valid and subsisting permit for such purpose, or who constructs or lays out a campground or any part thereof in contravention of any of the provisions of this bylaw, is guilty of an offence and liable on conviction to the penalties prescribed by the Offence Act.

SEVERABILITY

5. If any section, subsection, sentence, clause or phrase of this bylaw is for any reason held to be invalid by the decision of any Court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this bylaw.

ENFORCEMENT

- 6.(1) The Superintendent of Public Works or such other officer appointed by the Municipal Council shall administer the provisions of this bylaw.
- (2) The officer or his delegate appointed under subsection (1) may enter any campground at all reasonable times for the purpose of administering or enforcing the provisions of this bylaw.

FEES

7. Each application for a campground permit submitted shall be accompanied by an application fee of TEN DOLLARS (\$10.00) for each camping space created.

PART 3

GENERAL PROVISIONS

OTHER REGULATIONS

- 1.(1) Every campground shall comply with:
 - (a) the plumbing, electrical and building bylaws and regulations in force;
 - (b) all regulations made pursuant to the Fire Services Act;
 - (c) all regulations made pursuant to the Forest Act relating to the fire protection and other matters.
- (2) Nothing in this bylaw shall relieve the owners of a campground from the responsibility to seek out and comply with enactments applicable.

BUILDING PERMIT

2. Prior to any work or construction in a campground the applicant shall obtain a building permit for a building or structure from the Building Inspector.

DRAINAGE

3. No person shall locate or extend a campground except on a site that is well drained and is at all times free of stagnant pools.

PART 4

STANDARDS

DENSITY

1. The maximum number of camping spaces permitted shall be seventy (70) camping spaces per hectare.

CAMPING SPACES

- 2.(1) Every camping space shall:
 - (a) have a minimum area of 110 m² and be clearly identified by a number or similar designation;
 - (b) have a maximum slope of 5%;
 - (c) accommodate only one (1) recreation vehicle;
 - (d) be provided with one (1) parking stall located within 3 m of a right-of-way.
- (2) No camping space shall be located within:
 - (a) 7.5 m to the boundary of the campground;
 - (b) 7.5 m of any natural boundary of a body of water;
 - (c) a buffer area.
- (3) Recreational vehicles shall be located only within designated camping spaces.

BUFFER AREA

- 5.(1) A buffer area shall be:
 - (a) located a minimum of 7.5 m in width from any property lot line abutting a highway;
 - (b) fully landscaped and maintained;
 - (c) kept free from debris where the buffer area is left in a natural state and approved by the Superintendent of Public Works.
- (2) Within a buffer area the following shall not be located:
 - (a) recreational or service areas except for waterfront recreational areas;
 - (b) camping spaces or accessory residential use;
 - (c) any building or structure except a fence, wall or campground identification sign;
 - (d) sewage disposal system other than such parts of such system as may be underground;
 - (e) vehicle parking;

(f) rights-of-way except those which directly connect the internal road system of the campground to a highway.

RECREATION AREA

- 6.(1) A campground shall have open space for playground, park, sports, games and similar recreational areas to serve the campground in the amount of not less than FIVE PERCENT (5%) of the area of the campground.
- (2) The recreation areas shall not include buffer areas, parking areas, ancillary buildings, camping spaces, driveways and storage areas.

RIGHTS-OF-WAY

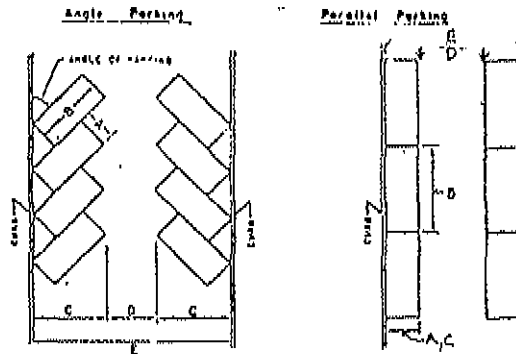
- 7.(1) All rights-of-way within a campground shall be designed and constructed in accordance with the City of Parksville's Engineering Standards and Specifications.
- (2) The minimum rights-of-way width requirements shall be:

TYPE	WIDTH OF R/O/W	WIDTH OF PAVEMENT	PARKING BAY DEPTH
2 - way	11 m	6.0 m	angle - 6.0 m parallel - 3.0 m
1 - way	10 m	4.3 m	angle - 6.0 m parallel - 3.0 m

- (3) A cul-de-sac shall not be permitted due to the impracticality of providing turning radii that could accommodate large recreational vehicles.
- (4) A one-way right-of-way shall not exceed 150 m in length.

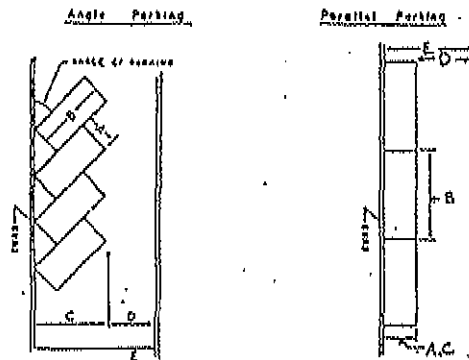
PARKING

- 8. For every ten (10) camping spaces, one (1) additional parking stall shall be provided and may:
 - (a) be located in group parking bays not larger than 20 stalls;
 - (b) be allowed access and egress into a right-of-way;
- 9.(1) The minimum parking stall and aisle dimensions for off-street parking located on both sides of the aisle shall be as follows:



Symbol	Dimension	Angle of Parking				Parallel				
		30°	45°	60°	90°	Parking				
A	Stall width	2.5m	2.5m	2.5m	2.5m	2.5m	2.5m			
B	Stall length	5.5m	5.5m	5.5m	5.5m	5.5m	5.5m			
C	Stall depth to curve	5.2m	6.0m	6.4m	5.5m	2.5m	2.5m			
D	Aisle width	3.4m	4.0m	5.5m	7.0m	6.0m	7.0m			
E	Module	13.8m	16.0m	18.3m	18.0m	11.0m	12.0m			
Traffic Direction					1-way	1-way	1-way	1 or 2 way	1-way	2-way

(2) The minimum parking stall and aisle dimensions for off-street parking located on one side of the aisle shall be as follows:



Symbol	Dimension	Angle of Parking				Parallel				
		30°	45°	60°	90°	Parking				
A	Stall width	2.5m	2.5m	2.5m	2.5m	2.5m	2.5m			
B	Stall length	5.5m	5.5m	5.5m	5.5m	5.5m	5.5m			
C	Stall depth to curve	5.2m	6.0m	6.4m	5.5m	2.5m	2.5m			
D	Aisle width	3.4m	4.0m	5.5m	7.0m	6.0m	7.0m			
E	Module	8.6m	10.0m	11.9m	12.5m	8.5m	9.5m			
Traffic Direction					1-way	1-way	1-way	1 or 2 way	1-way	2-way

SEWAGE DISPOSAL

9. Every campground shall be serviced by a community sewer system which is designed and constructed in accordance with the City of Parksville's Engineering Standards and Specifications or a septic disposal system pursuant to the Health Act or Waste Management Act depending on the amount of discharge generated.

WASHROOM FACILITIES

10.(1) Washroom facilities shall be provided in every campground and shall:

- (a) be located in a separate building or buildings;
- (b) be located a maximum of 150 m and a minimum of 4.5 m from any camping space;
- (c) be of permanent construction and adequately lighted;
- (d) have walls, floors and partitions that can be easily cleaned and will not be damaged by frequent hosing, wetting or disinfecting;
- (e) have all rooms well ventilated with all openings effectively screened;
- (f) provide separate compartments for each bathtub or shower or toilet and a tight partition to separate those facilities designated for males and females;
- (g) the quantity of facilities shall be as follows:

NUMBER OF CAMPING SPACES	TOILETS		URINALS	WASHROOMS		SHOWERS	
	M	W	M	M	W	M	W
1 - 15	1	1	1	1	1	1	1
16 - 30	1	2	1	2	2	1	1
31 - 45	2	2	1	3	3	1	1
46 - 60	2	3	2	3	3	2	2
61 - 80	3	4	2	4	4	2	2
81 - 100	3	4	2	4	4	3	3
100 - 130	4	5	3	5	5	4	4
131 - 150	5	6	3	5	5	5	5

LAUNDRY FACILITIES

- 11.(1) Laundry facilities shall be provided in the ratio of one (1) clothes washing machine and one (1) clothes dryer for every thirty (30) camping spaces.
- (2) Laundry facilities shall be provided in a separate room of a service building or in a separate building.
- (3) If there are laundry facilities available to the public within eight (8) km (vehicle/road traveled distances) of a campground the requirements under (1) and (2) are waived.

SEWAGE DISPOSAL STATION

- 12. One sewage disposal station for the use by recreational vehicles shall be:
 - (a) established in every campground that contains more than 60 camping spaces;
 - (b) located in an area separate from any rights-of-way and out of which a recreation vehicle may be easily and conveniently moved;
 - (c) constructed in accordance with the City of Parksville's Engineering Standards and Specifications.

WATER SYSTEM

- 13.(1) All camping spaces shall be located within 60 m of a standpipe which is designed and constructed in accordance with the City of Parksville's Engineering Standards and Specifications.
- (2) Every campground shall be serviced by a community water system which is designed and constructed in accordance with the City of Parksville's Engineering Standards and Specifications or a private water system pursuant to the Health Act.

REFUSE DISPOSAL PROVISIONS

- 14.(1) The owner of a campground shall dispose or arrange for disposal of garbage or refuse.
- (2) Every camp site shall be provided with a refuse disposal container that is provided with a tight fitting lid.

OWNER'S RESIDENCE AND OFFICE SPACE

- 15. Within a campground a dwelling unit including office space shall be provided for the accommodation of the owner or operator of the campground. The minimum site area for such facility shall be 550 m².

RETAIL FACILITIES

- 16. A retail facility for the purpose of selling groceries, camping supplies and souvenirs is permitted to serve the campground provided the maximum floor area does not exceed 50 m².

CITATION

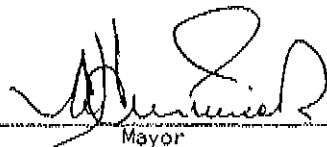
- 17. This bylaw may be cited as "City of Parksville Campground Regulations Bylaw, 1986, No. 886".

READ A FIRST TIME this 2nd day of June 1986


READ A SECOND TIME this 2nd day of June 1986

READ A THIRD TIME this 16th day of June 1986

RECONSIDERED AND ADOPTED this 7th day of July 1986



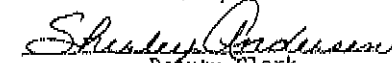
 Mayor



 Deputy Clerk

Certified true copy of Bylaw No. 886.

PAGE
 19



 Deputy Clerk

CITY OF PARKSVILLE

BYLAW NO. 886

SCHEDULE "A"

CAMPGROUND APPLICATION

I/We the undersigned hereby make application to the City of Parksville to apply for a campground at:

Civic Address of Property: _____

Legal Description of Property: _____

Name of Applicant: _____

Mailing Address of Applicant: _____

Telephone No. of Applicant: _____

Name of Registered Owner: _____

Mailing Address of Owner: _____

I do hereby declare that I am the registered owner of the above named property and that I give consent to the above named applicant to act as my agent (if applicable):

ALL APPLICATIONS MUST BE ACCOMPANIED WITH TWO (2) FULL SETS OF WORKING DRAWINGS TO SCALE SHOWING:

- (a) dimensions and area of parcels of land, north arrow and notation of scales used;
- (b) dimensions and location of buffer area;
- (c) number, location, dimensions and designation of all camping spaces, buildings and structures including parking and refuse disposal containers;
- (d) location, dimensions and grade of all rights-of-way and walkways;
- (e) location and dimensions of accessory residential buildings and site area;
- (f) location and details of access and egress;
- (g) location and details of all utility services;
- (h) landscaping.

FOR CITY USE ONLY:
Date received: _____
Received by: _____
Folio No.: _____

This is Schedule "A" attached to and forming part of Bylaw No. 886.

Shirley Anderson
Deputy Clerk

NOVEMBER 19, 2012
TOWN HALL COUNCIL MEETING

b) **Proposed Renaming of Highway 19A within the City of Parksville**

Mayor Burger inquired if there was anyone in attendance who wished to speak with respect to the proposed renaming of Highway 19A within the City of Parksville.

The following speakers provided comment to Council:

Frank Leach - 667 Morison Avenue, Parksville

- Questioned what the benefit of renaming the highway would be
- In favour of traffic calming, especially on the section between the Shell gas station and the orange bridge but a name change will not prevent people from speeding on the road
- Questioned what would happen on the section of road that belongs to the RDN between the orange bridge and Craig Bay
- Need to poll businesses to see how it would impact them

Peter Simkin- 454 Harnish Avenue, Parksville

- Concerned about the cost
- Believes that name change would be poor value for the money spent

Katie - Parksville

- Supports the idea of the name change for safety
- Road needs to be more pedestrian friendly, including more lights, crosswalks, etc.
- Need to slow people down and make it easier for bikes and scooters to get around
- Emphasize that people are in a community, not on a highway

Norm Patterson - 843 Gaetien Street, Parksville

- Supports a more livable community through slower traffic
- Maybe the name change is worth looking at if it will accomplish this

SEPTEMBER 5, 2012
REGULAR MEETING OF COUNCIL

6. NEW BUSINESS

b) **Councillor Neufeld - Proposed Renaming of Highway 19A**

12-239 Neufeld - Morrison
WHEREAS the broad thoroughfare presently known as the Island Highway 19A is no longer a provincial highway but is instead owned and maintained by the municipality of the City of Parksville;
AND WHEREAS the said thoroughfare is the defining roadway through the length of the City;
AND WHEREAS the landscaping and spaciousness of the thoroughfare would justify the title of "boulevard";
AND WHEREAS the costs of changing the name would be minimal and would be borne by the City for signage;
THEREFORE BE IT RESOLVED THAT staff be directed to review and provide options and recommendations for Council's consideration for the renaming of Highway 19A.

December 3, 2007
Regular Meeting of Council

a) Committee of the Whole – November 26, 2007

07-337 THAT the report of the Committee of the Whole meeting held November 26, 2007 be received and the following recommendations considered:

(4) Director of Administrative Services – Renaming of Alberni Highway and Island Highway 19 (A)

Burger - Patterson

THAT the report from the Director of Administrative Services dated November 19, 2007 entitled "Renaming of Alberni Highway and Island Highway 19(A)", be received for information. CARRIED.

Burger - Patterson

(5) THAT staff be directed to send letters on the issue of the proposed Renaming of Alberni Highway and Island Highway 19(A) to the affected property owners for their input and report back to Council. DEFEATED.

(4 Opposed to the Motion)



November 19, 2007

Report to Committee of the Whole

MEMO TO: FRED MANSON, CHIEF ADMINISTRATIVE OFFICER
FROM: LAURIE TAYLOR, DIRECTOR OF ADMINISTRATIVE SERVICES
SUBJECT: Renaming of Alberni Highway and Island Highway (19A)

ISSUE:

Costs of the renaming of Alberni Highway and Island Highway (19A)

REFERENCES:

Street Naming Policy No. 4.13
Citizen's Advisory Committee Recommendation – October 22, 2007

BACKGROUND:

As Council is aware the issue of renaming of Alberni and Island Highways was referred to the Citizen's Advisory Committee (CAC) for their input and recommendation. At their October 22, 2007 meeting the CAC made the recommendation to rename the entire length of Alberni Highway and the portion of the Island Highway from the orange bridge to Aberdeen Road. At the same time the Committee recommended that public input be sought as to the proposed names.

As a result of the recommendation from the Citizen's Advisory Committee, staff has been researching information on the number of properties involved and potential costs to the City for implementing such a change.

The following is a preliminary count of the number of properties involved, *not including* the number of individual business that lease office or business space and are therefore not shown on the tax roll as owners:

Alberni Highway	27 properties/36 owners
Island Highway	145 properties/249 owners

Anticipated costs to the individual property owners will include address change fees at the post office (\$35 for 6 months), notification of all subscriptions & catalogue lists (postage), utility bill mailing address changes (no charge). Extra charges for businesses will include increased rates at the post office (\$110); and the unknown costs of changing of letter head, business cards, and advertising.

In-house there will be (at a minimum) staff time involved in changing the GIS mapping system; advertizing costs; staff time for notifying the utility companies, BC Assessment Authority and emergency services; and the substantial cost of changing existing street signage and providing wayfinding signage as people will be unfamiliar with new street names

OPTIONS:

1. Accept the recommendation from the Citizens Advisory Committee and proceed with seeking public input as to proposed names.
2. Prior to seeking public input as to the proposed names, contact the affected property and business owners for their input and direct staff to prepare a detailed costs estimate of the changes.

ANAYLSIS

1. Simply proceeding with public input as to proposed names does not provide the affected property owners with a direct opportunity for input.
2. Changes of street names usually draw a lot of attention and sometimes criticism so it may be prudent to seek the input from the affected property owners before any decisions are made. As well Council should have information on the full financial impact of the renaming project prior to making a decision to proceed to seek public input on proposed name changes.

FINANCIAL IMPLICATIONS

The cost of contacting the affected property and business owners for their input (option #2) will involve the preparation and mailing of approximately 350 letters. The Engineering Department has advised that the cost of hiring a consultant to do a detailed cost estimate on changing the existing signage is approximately \$3000.00 and further work on this should not be done until the input has been received from the affected property owners.

STAFF RECOMMENDATION:

THAT the report dated November 1, 2007 from the Director of Administrative Services regarding the Renaming of Alberni Highway and Island Highway (19A) be received for information;

AND THAT staff be directed to send letters on the issue of the proposed Renaming of Alberni Highway and Island Highway (19A) to the affected property owners for their input and report that input back to Council.

Respectfully submitted,



LAURIE TAYLOR
Director of Administrative Services

**CHIEF ADMINISTRATIVE OFFICER'S
COMMENTS:**

FRED C. MANSON, CGA
Chief Administrative Officer

CITY OF PARKSVILLE
CITIZENS' ADVISORY COMMITTEE

MINUTES OF MEETING

Date: October 22, 2007

5. RENAMING ALBERNI HIGHWAY AND ISLAND HIGHWAY

Question: Should the names of Island Highway (19A) and Alberni Highway be changed; should they be renamed in the downtown core only or renamed the entire length?

RECOMMENDATION

THAT the name of Alberni Highway be changed for the entire length of the route;

AND THAT the name of Island Highway (19A) be changed from the west end of the bridge (Martindale Road) to west boundary of the City;

AND THAT the Administration fee normally charged to property owners for change of addresses be waived;

AND THAT Council ask the citizenry for suggested names for both Alberni and Island Highways and that the submitted names be referred back to the Citizen's Advisory Committee for a further recommendation to Council.

RATIONALE

The committee discussed this issue at length and the rationale for the recommendation is as follows:

- It was felt the word "highway" implies a place to just drive through rather than a place to stop
- The name Alberni Highway directs the public to Port Alberni rather than encouraging them to stay in Parksville
- Supports the Parksville Downtown Business Association's work to re-invent downtown.

February 5, 2007
Regular Meeting of Council

f) **Director of Administrative Services – Renaming of Alberni Highway and Island Highway (19A)**

07-036 Patterson - Lefebvre
THAT the report from the Director of Administrative Services dated January 29, 2007 entitled "Renaming of Alberni Highway and Island Highway (19A)" be received;
AND THAT the issue of the proposed renaming of Alberni Highway and Island Highway (19A) be referred to the Citizens' Advisory Committee for their input and recommendations;
AND THAT the Committee's Assignment of Terms of Reference for consideration of the renaming of Alberni Highway and Island Highway (19A) attached to the Director of Administrative Services report dated January 29, 2007, be approved.
CARRIED.

January 29, 2007

Report to Council



MEMO TO: FRED MANSON, CHIEF ADMINISTRATIVE OFFICER
FROM: LAURIE TAYLOR, DIRECTOR OF ADMINISTRATIVE SERVICES
SUBJECT: Renaming of Alberni Highway and Island Highway (19A)

ISSUE:

To refer the issue of the renaming of Alberni Highway and Island Highway (19A) to the Citizens Advisory Committee for their input and recommendations.

STAFF RECOMMENDATION:

THAT the issue of the proposed Renaming of Alberni Highway and Island Highway (19A) be referred to the Citizens' Advisory Committee for their input and their recommendations;

AND THAT the Committee's Assignment Terms of Reference for consideration of the Renaming of Alberni Highway and Island Highway (19A) attached to the Director of Administrative Services report dated January 29, 2007, be approved.

REFERENCES:

Downtown Revitalization Strategies – Lanarc Consultants November 2006
Street Naming Policy No. 4.13

BACKGROUND:

Over the past few years, Council has been working towards downtown revitalization and included in the recommendations in the Downtown Revitalization Strategies adopted in November 2006 is the proposal to change the name of Island Highway (19A). It has been suggested that the issue of renaming of the highways be referred to the Citizens Advisory Committee for their input and recommendations.

Once the Committee has submitted their input, Council will need to make the final decision as to whether or not to rename the highway(s).

Depending on the length of the highways that are being renamed there could be a significant number of properties impacted. The Street Naming Policy No. 4.13 provides:

"When the City deems it necessary to amend an existing street address the owner of the property will be notified in writing of the reasons for the proposed change and the City will notify all affected services at no cost to the proposed owner."

This notification will likely incur costs. As well, any name that is ultimately chosen cannot be a replication of any other road name within the 911 response area so as to avoid confusion.

OPTIONS:

1. Refer the proposed highway(s) renaming to the Citizens Advisory Committee
2. Council may proceed on the renaming on their own without input from the committee.

ANAYLSIS

1. Referring the matter to the Committee will provide Council with input on the issue from the public's point of view.
2. Changes of street names usually draw a lot of attention and sometimes criticism so it may be prudent to seek the public input before any decisions are made.

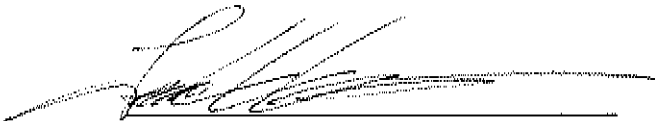
FINANCIAL IMPLICATIONS

Referring the issue to the Citizens Advisory Committee has minimal cost. Should the decision ultimately be made to change the name of one or both highways there will be costs related to new street signage and notification costs and the amount will vary depending on the portions of the highway(s) that are renamed.

Respectfully submitted,



LAURIE TAYLOR
Director of Administrative Services

**CHIEF ADMINISTRATIVE OFFICER'S
COMMENTS:**

FRED C. MANSON, CGA
Chief Administrative Officer

CITIZENS' ADVISORY COMMITTEE

ASSIGNMENT TERMS OF REFERENCE

RENAMING ALBERNI HIGHWAY AND ISLAND HIGHWAY

Assignment: *To provide input and recommendations on the renaming of Alberni Highway and Island Highway (19A)*

Due Date: *May 7, 2007 Regular Council Meeting*

Council Liaison *Councillor Marc Lefebvre*

Staff Liaison *Laurie Taylor, Director of Administrative Services*

Background: Work has been completed on the Alberni Highway and efforts are underway with respect to downtown revitalization. Both are leading towards a new image and look for downtown Parksville. In the spirit of an image change it would be appropriate to consider the renaming of Alberni Highway and the Island Highway to better reflect their function and importance. A similar initiative was taken for the new beachfront road which bisects the new Beach Club development and will continue on through the other water front properties. It was named "Beachside Drive". It is suggested that the names should continue and reinforce the particular beach or seaside image, to compliment the name of Beachside Drive.

Specifics: The Committee is requested to provide recommendations, from the perspective of the general public, on the following as they pertain to the renaming of Alberni Highway and Island Highway

Island Highway (19A)

- a) Should the name be changed?
- b) Should it be renamed in the downtown core only (McVickers to McMillan)
- c) Should it be renamed the entire length (from the bridge to Aberdeen Drive)
- d) Suggestions for name change:
 - 1.
 - 2.
 - 3.

Alberni Highway

- a) Should the name be changed?
- b) Should it be renamed in the downtown core only (19A to Jensen)
- c) Should it be renamed the entire length (from 19A to the railway)
- d) Suggestions for name change:
 - 1.
 - 2.
 - 3.

DECEMBER 3, 2012
REGULAR MEETING OF COUNCIL

11. REPORTS

e) **Director of Administrative Services - Permissive Taxation Exemptions**

12-361 Powell-Davidson - Greir
THAT the report from the Director of Administrative Services dated November 22, 2012 entitled "Permissive Tax Exemption Criteria" be received; AND THAT the staff report be referred to the Council Advisory Committee for review and recommendation(s) to Council for establishing a new permissive tax exemption policy, criteria and application process. CARRIED.

DEC 03 2012

REPORT TO COUNCIL

November 22, 2012

REPORT TO: F. C. MANSON, CHIEF ADMINISTRATIVE OFFICER
FROM: D. R. COMIS, DIRECTOR OF ADMINISTRATIVE SERVICES
SUBJECT: PERMISSIVE TAX EXEMPTION CRITERIA

ISSUE:

To outline criteria for consideration of permissive tax exemption applications.

EXECUTIVE SUMMARY:

At the Town Hall Council meeting held on November 19, 2012 Council adopted a resolution directing staff to develop a comprehensive permissive taxation exemption policy, including a demonstration of financial need for Council's consideration. This report is prepared in response to that resolution.

REFERENCE:

Resolution No. 12-342, November 19, 2012, Town Hall Council Meeting.
Report of the Director of Administrative Services regarding Permissive Tax Exemptions.

BACKGROUND:

At the November 19, 2012 Town Hall Council meeting, Council received a report from the Director of Administrative Services providing information on the City's current permissive tax exemption policy, permissive tax exemption programs in other municipalities and the legal requirements for granting permissive tax exemptions.

Arising from consideration of the staff report Council adopted the following resolution:

*"THAT the report from the Director of Administrative Services dated November 1, 2012 entitled "Permissive Taxation Exemptions" be received;
AND THAT staff be directed to develop a comprehensive permissive taxation exemption policy that includes a demonstration of financial need for evaluating applications for permissive tax exemption based on the City of Victoria's permissive taxation exemption program, with the exception that organization's services not be restricted to residents, for Council's consideration."*

The purpose of this report is to outline proposed criteria for use in submitting and evaluating applications for permissive tax exemptions.

PROPOSED POLICY

Purpose

Pursuant to Section 224 of the *Community Charter*, the purpose of this policy is to provide guidelines to Council for evaluation of applications for permissive exemptions from property taxation.

Policy Statement

Section 224 of the *Community Charter* grants Council authority to provide permissive tax exemptions for land and improvements, used by a variety of not-for-profit organizations providing services which Council considers to enhance the quality of life while delivering services economically to the citizens of Parksville (primarily) and the Oceanside region (secondarily) including:

Not-for-Profit; Local Government; Place of Worship; Seniors Homes; Hospitals; Private Schools; and Public Park/Recreation/Athletic facilities.

The legislation also provides for permissive tax exemptions for some properties which are in addition to statutory exemptions under Section 220 of the *Community Charter*, such as church halls or land surrounding places of public worship and private schools.

Exemptions are provided at the discretion of Council and there is no obligation on the part of Council to grant an exemption. Council may, at its discretion, reject any or all applications in any given year.

Exemptions can only be provided to those organizations who qualify under the *Community Charter*.

Each application will be evaluated on its own merit and in accordance with the criteria herein established.

Exemptions are provided based on the principal use of the property, not on the charitable service of the organization as a whole.

The exemption may apply to the whole or part of the taxable assessed value of the land or improvements or both at the discretion of Council. Council may, at its discretion, award a partial exemption.

Exemptions are provided on an annual basis unless Council, by bylaw, establishes a longer term. In accordance with legislation, the maximum term is 10 years.

All annual exemptions must be renewed by application on an approved form (as may be amended from time to time) by the deadline herein established and must be accompanied by:

1. Copy of last Registered Charity Information Return or Non-Profit Organization Information Return submitted to the CCRA;
2. Copy of most current Audited Financial Statements;
3. Financial Budget (pro-forma Balance Sheet and Income Statement) for the current 12 months;
4. Copy of Lease Agreement if applicable;
5. A statement to justify the need for the services, the benefit provided to the community and statistical or other quantifiable measure demonstrating use and effectiveness of the services provided.

Exemptions are not automatically renewed and must not be assumed even if received in a previous year.

Applications and supporting documentation must be received by 4:00 pm on June 30th of each year. Applications received after the deadline or applications which do not include all required information may not be considered.

Applicants may be required to present their application at an open Council meeting.

The permissive tax exemption program is separate and does not form part of the City's overall grants-in-aid program.

All recipients of tax exemptions from the City of Parksville may be required to publicly acknowledge the exemption.

Public notice of proposed permissive tax exemptions will be provided in accordance with Sections 94 and 227 of the *Community Charter*.

Evaluation Guidelines

The purpose of the evaluation guidelines is to identify the services and organizations which are the most complementary extensions of municipal services and for which the reduced revenue resulting from the exemption is a justifiable cost to the community. Support should be directed towards services the City would consider providing given adequate resources including:

- Recreational facilities for public use;
- Public recreation programs;
- Programs and/or facilities for use 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.

Services and activities should be equally available primarily to all Parksville and secondarily to all Oceanside residents.

An organization must demonstrate financial need for the exemption as well as financial responsibility and accountability. Financial need would be demonstrated by showing how the lack of tax exemption would seriously impair services to the community or impose significant hardship on users of the facilities.

The organization must provide sources of ongoing revenue funding and demonstrate a willing and purposeful effort toward financial independence.

The organization may be required to show evidence of an ongoing and active use of volunteers.

Only the portion of the property used for non-profit activities will be considered for exemption. Commercial activities will be excluded.

Non-profit organizations conducting retail and/or commercial activity and charging rates or fees at or below market value and are considered to be in competition with for-profit businesses and as such are not eligible for permissive tax exemption.

Exemptions will not be granted for land held for future development or land greater than normally required for off street parking, buffer zones or to make a reasonably shaped parcel.

Administration

The Permissive Tax Exemption program will be administered jointly by the Administration Department and the Finance Department.

The Director of Administrative Services will provide public notice in a local newspaper and on the City's website, inviting applications, at least two months prior to the application deadline.

Applications must be submitted to the Director of Administrative Services, using the prescribed application form, by 4:00 pm on June 30th of each year. The Director of Administrative Services will review the applications for completeness and arrange contact with the applicants for additional information as necessary.

Parksville City Council shall consider each tax exemption request annually on its own merits, using this policy and guidelines, as well as considering information regarding the impact on the annual budget as provided by the Director of Finance.

The Director of Administrative Services will prepare a summary report of applications and the appropriate bylaw for presentation to Council and adoption prior to October 31st of each year.

In accordance with Sections 94 and 227 of the *Community Charter*, a public notice will be placed in the local newspaper providing details of the proposed bylaw.

A copy of the adopted bylaw shall be forwarded to each exemption recipient and to the BC Assessment Authority area office.

OPTIONS:

1. THAT Council receive and refer the staff report to the Council Advisory Committee for review and recommendations to Council for establishing a new permissive tax exemption policy and application process.
2. THAT Council receive the staff report, amend the proposed policy and criteria contained therein and refer the amended report to the Council Advisory Committee for review and recommendations to Council for establishing a new permissive tax exemption policy and application process.
3. Direct staff to take alternative action.

ANALYSIS:

The proposed permissive tax exemption policy and criteria as set out in this report, is designed to provide a foundation for a more detailed evaluation of permissive tax exemption applications. The policy as proposed places more emphasis on the financial resources of organizations, their role within the community, services provided and the number of citizens who benefit from those services.

It is recognized by all parties that the only real source of revenue for local governments is property taxes. By granting permissive tax exemptions, Councils are reducing local governments' available revenue. However, there is a balance to be achieved; reduced property tax revenue versus the provision of enhanced services which help to create a vibrant, healthy community.

In order to achieve this balance Council may determine, at its discretion, a percentage exemption based on various classes of services. For example Council, at its discretion, may establish a 50% exemption for athletic services, while providing a 100% exemption for seniors housing. Or, Council may choose to establish a dollar value cap for permissive tax exemptions.

With respect to a dollar value cap, Council may choose to set an annual cap of \$250,000 for exemptions. Based on applications received, Council may choose to allocate different percentages for different uses or grant every applicant the same percentage based on the availability of funds.

If Council were to set a financial limit on applications and all applications totaled a value within that financial cap, then every applicant could receive a 100% exemption; however if the allocation was oversubscribed then Council would be required to prioritize the applications and provide an exemption based on those priorities.

Therefore, in addition to the criteria as set out in the report, a determination must also be made whether or not to:

- Create a financial limit on the value of permissive tax exemptions in any given year.
- Prioritize services with respect to the percentage of permissive tax exemption to be awarded.
- Or, alternatively determine a percentage of permissive tax exemption based on the classification of services provided i.e. athletics, seniors housing, social support services, organizations partnering with the City to provide services, etc.
- Or, evaluate applications annually and award permissive tax exemptions based on need and affordability in accordance with current circumstances.

SUSTAINABILITY IMPLICATIONS / ENVIRONMENTAL IMPLICATIONS:

There are no sustainability or environmental implications to this report.

FINANCIAL:

The financial implications of this report arise from the revenue lost through the permissive tax exemption program (\$245,000 in 2012) and the cost of staff and resources to administer the program.

RECOMMENDATION:


THAT the report from the Director of Administrative Services dated November 22, 2012 entitled "Permissive Tax Exemption Criteria" be received;
AND THAT the staff report be referred to the Council Advisory Committee for review and recommendation(s) to Council for establishing a new permissive tax exemption policy, criteria and application process.

Respectfully submitted,




D. R. COMIS
Director of Administrative Services

OTHER DEPARTMENT COMMENTS:


L. BUTTERWORTH
Director of Finance

CHIEF ADMINISTRATIVE OFFICER COMMENTS:


F. C. MANSON, CGA
Chief Administrative Officer

I:\Users\DebbieComis\My Documents to Fred\Council - COTW Report - Permissive Tax Exemption Criteria (2).doc

NOVEMBER 19, 2012
TOWN HALL COUNCIL MEETING

3. REPORTS

a) **Director of Administrative Services - Permissive Taxation Exemptions**

- 12-342 Lefebvre - Powell
THAT the report from the Director of Administrative Services dated November 1, 2012 entitled "Permissive Taxation Exemptions" be received;
AND THAT staff be directed to develop a comprehensive permissive taxation exemption policy that includes a demonstration of financial need for evaluating applications for permissive tax exemption based on the City of Victoria's permissive taxation exemption program, with the exception that organization's services not be restricted to residents, for Council's consideration. CARRIED.

COUNCIL
NOV 19 2012
2012

REPORT TO COUNCIL

November 1, 2012

REPORT TO: F. C. MANSON, CHIEF ADMINISTRATIVE OFFICER
FROM: D. R. COMIS, DIRECTOR OF ADMINISTRATIVE SERVICES
SUBJECT: PERMISSIVE TAX EXEMPTIONS

ISSUE:

To provide Council with information regarding Permissive Tax Exemptions including options for consideration in new or revised policy development.

EXECUTIVE SUMMARY:

As part of the 2013 annual budget discussions, Council requested that staff provide a report outlining the current Permissive Tax Exemption policy for the City and provide an examination of issues such as whether or not the City should continue to provide permissive tax exemptions, place a limit on exemptions including value and time frame, or implement a graduated reduction with a view to phasing out exemptions over time.

REFERENCE:

- Permissive Tax Exemption Applications Policy No. 6.15, September 8, 2004 (attached)
- Community Charter Act of BC, Part 7, Division 7 - Permissive Exemptions, Section 224
- Excerpt from City of Parksville Strategic Plan
- Spreadsheet of current Permissive Tax Exemptions
- City of Victoria "Permissive Property Tax Exemptions Policy"

BACKGROUND:

The City of Parksville Strategic Plan includes support for community groups in the following clause:

- "Volunteerism - Volunteers will be acknowledged and supported to enhance the sense of community and quality of life for all in the City."
 - Continue to:
 - Provide grants to community groups for events and projects in the City."

In accordance with this objective past Councils have, for many years, provided permissive tax exemptions to community organizations that meet the requirements of the (previous) *Local Government Act* and (current) *Community Charter Act* and who make application for the exemption in accordance with adopted Council policy.

These exemptions fall into the following general categories:

- Not For Profit
- Local Government
- Place of Worship
- Seniors Homes
- Hospitals
- Private Schools
- Public Park/Recreation/Athletic

In the City of Parksville, as Council will see from the attached spreadsheet, the majority of permissive tax exemptions fall into the Not-For-Profit category, followed by Place of Worship, Public Park/Recreation/Athletic and Seniors Homes.

In 2012, for the 2013 taxation year, Council approved 23 applications totaling \$245,000.00; the gross tax benefit to these organizations is estimated at \$465,000. The Council approved exemption is approximately 2.5% of the City's annual budget.

To apply for an exemption, organizations currently fill out a two-page form, but are not required to submit any supporting financial documentation to accompany the application. In contrast, organizations applying for a grant-in-aid must provide a full set of financial statements along with their application.

A survey of several local governments on Vancouver Island and the mainland has determined that while not all municipalities are wrestling with this subject, others, especially larger municipalities are very concerned about the long term budget challenges of continuing to provide exemptions.

In 2011, the City of Victoria adopted a new permissive property tax exemption policy "to provide guidance in the evaluation of applications for exemption from property taxes....."

Some highlights of the Victoria policy, which differ from the City of Parksville policy, include:

- Exemptions are based on the principal use of the property, not on the charitable service of the organization as a whole.
- All annual exemptions must be renewed by application on an approved form including a copy of the organization's most recent financial statements. Exemption must not be assumed, even if obtained in a prior year.
- A tax exemption is similar in effect to a cash grant and therefore forms part of the overall City grants program, subject to annual budget considerations.

- All recipients of tax exemptions from the City of Victoria are required to publicly acknowledge the exemption.

Under Victoria's General Evaluation Guidelines, some areas of interest include:

- The intent of these evaluation categories and guidelines is to identify the services and organizations which are the most complementary extensions of municipal services and for which the burden resulting from the exemption is a justifiable expense to the taxpayers of Victoria. Support should be directed towards services the City would consider providing given adequate resources.
- The organization must justify the need for the services and may be required to make a presentation to Council.
- Services must be offered primarily to citizens of the City of Victoria. Where the stated purpose or client group is clearly regional, the City may accept a share, rather than all, of the burden of a tax exemption. The share would normally be 50% for the CRD and 25% for Vancouver Island or Province of BC.
- A tax exemption may only be granted where an organization can show a financial need for the exemption, as well as financial responsibility and accountability. Financial need would involve showing that the lack of tax exemption would seriously impair services to the community or impose significant hardship on users of the facilities. Accountability may involve measurement of the effectiveness of the services provided.
- The organization must be seen to be working towards self-sufficiency by seeking funding from other sources.
- The organization may be required to show evidence of ongoing, active volunteer involvement.

In addition, the City of Victoria established evaluation categories which designate the percentage of exemption available to a particular type of organization.

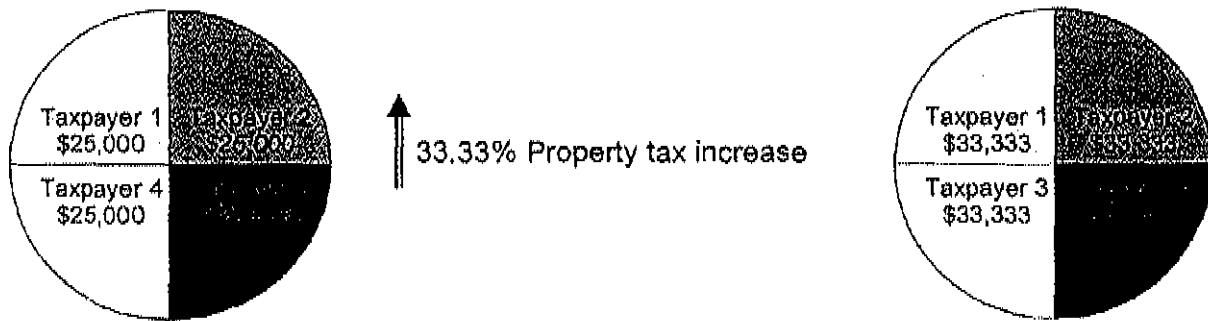
For example, special needs and supportive housing; short term emergency or crisis protection for members of the community and other such organizations would receive a 100% exemption, but athletic or recreational facilities providing space and equipment for the physical and mental enjoyment of the participants would receive a 50% exemption.

While the overall cost seems high to local governments, permissive tax exemptions are one way to provide double the benefit to an organization. While Council is granting an exemption from the municipal tax rate, this also triggers an exemption from the other taxing jurisdictions (school, RDN, BC Assessment Authority) which essentially doubles their exemption. As a result, permissive tax exemptions have a very high value for the recipients and the loss of those exemptions triggers a larger financial expenditure for the organization than just the municipal portion of the tax bill.

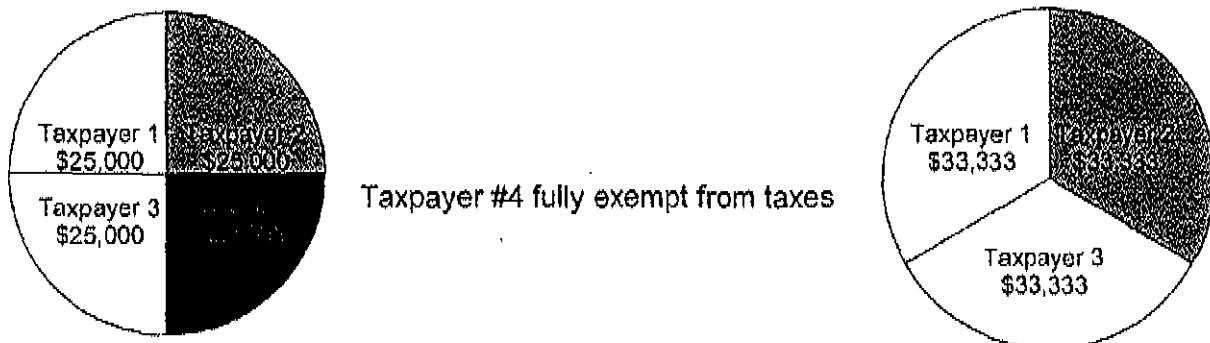
Evaluation of the permissive tax exemption program must examine both the impact on tax payers through the annual tax rates and the impact of partial or full tax loads on the ability of organizations to continue to function.

The following graphic, provided by Revenue Manager Christopher Paine, City of Victoria, illustrates the impact on taxpayers:

Imagine, for example that you have four tax payers who each pay an equal part of property taxes. In this example, the City's property tax budget is \$100,000. Each taxpayer pays \$25,000. If the City property tax budget increases 33%, each taxpayer now pays \$33,333 (\$25,000 x 1.33).



Now imagine that the City does not increase the property tax budget, but instead exempts one taxpayer. Now the \$100,000 tax budget needs to be split between three taxpayers. This has the same impact of a 33% tax increase because the three taxpayers now need to pay a greater share of the total taxes ($\$100,000/3 = \$33,333$).



In contrast to the impact on tax payers, it is important to also consider the value provided to the community by these organizations in terms of quality of life and social support. If cancelling the permissive tax exemption is fatal to an organization's existence, is the impact on the community such that the City would then be placed in the position of having to provide these services via alternate means. If so, is the cost of providing the service more or less than the cost of the permissive tax exemption.

OPTIONS:

1. Eliminate permissive tax exemptions completely.
2. Develop a comprehensive policy, including demonstration of financial need for evaluating applications for permissive tax exemption based on criteria to be determined by Council considering the information provided in this report.

3. Develop a comprehensive policy as set out in Option 2 and based on 2013 approved applications, establish a dollar value or percentage of tax revenue cap for permissive tax exemptions. If permissive exemption applications exceed the cap, reduce all exemptions proportionately to accommodate new applicants.

ANALYSIS:

As previously stated, a permissive tax exemption program is an optional program available for implementation by municipal Councils as they so choose. In essence, the manner in which these programs are utilized or not by a municipality is a political decision and as such staff are not making a recommendation for a particular course of action, but are providing information outlining options for the consideration of Council.

An important component in Council's deliberations regarding which option to choose is to decide what is to be achieved by the program. What is the goal to be achieved through providing permissive tax exemptions; is it to promote or provide social, cultural, health and wellness services, seniors' services or community services? If so, are there alternatives to the current service provision models that would be more economically viable for the community?

If Council applied the seven budget categories to the applications for permissive tax exemption, as is done to the annual budget, the majority of applications will fall into Category 7, Community and Social Welfare; as the lowest level of Council priorities, should that have an impact on the level of exemptions to be provided?

Other criteria for consideration include;

1. The overall financial impact of withdrawing or lowering the exemptions on these organizations - withdrawal of municipal exemptions means withdrawal of other tax exemptions thereby doubling the impact.
2. Is it more beneficial for Council to provide the permissive tax exemption and contribute to the continued operation of the organizations, rather than either have the City provide the services or have the community do without the services?
3. Should those organizations having a commercial component that is in competition with other local businesses pay property taxes on that portion of their operation?

For example, the City of Kelowna policy reads "non-profit organizations conducting retail and/or commercial activity and charging rates or fees at market value are considered to be in competition with for-profit businesses and will not be eligible for tax exemption."

4. Council establish a cap, either dollar value or budget percentage, for total exemptions and evaluate applications based on that cap. For example, in a given year if applications total 100% of funds allocated, then each applicant receives 100% of their request; however, if applications exceed allocated funds by 10% then each

applicant will receive a lower exemption, spread equally across all applications, until the exemptions equal the funds allocated.

5. Eliminate exemptions for services that are a provincial or federal responsibility such as social housing, schools, private hospitals or social programming.
6. The City currently grants exemptions for privately owned properties that lease space to qualifying organizations; Council may choose to eliminate these exemptions unless a qualifying organization is on title.

(In theory, savings from this type of exemption are to be passed onto the tenant through lower lease costs, therefore eliminating these types of exemptions may result in increased lease costs to the tenant organizations).

7. Ensure all applicants are required to provide current financial statements, operating budgets, revenue sources, evidence of a clear mandate and competent management and a statement outlining their service area and local community benefits.

SUSTAINABILITY IMPLICATIONS / ENVIRONMENTAL IMPLICATIONS:

There is no sustainability or environmental implications with respect to this report.

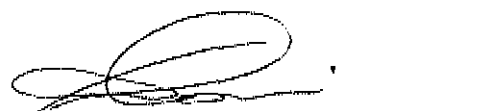
FINANCIAL:

There are substantive financial implications to permissive tax exemption programs as a whole. In the 2013 tax year the impact on the City's budget is a revenue reduction of \$245,000.00. Future budgetary impacts are likely to be higher, depending upon property assessments and the City's tax rate.

RECOMMENDATION:


THAT the report from the Director of Administrative Services dated November 1, 2012 entitled "Permissive Tax Exemptions" be received;
AND THAT staff be advised of Council's preferred option from among the options laid out in the Director of Administrative Services' November 1, 2012 report;
AND FURTHER THAT staff be directed to implement the option of Council's choice for managing the Permissive Tax Exemption program.

Respectfully submitted,



D. R. COMIS
Director of Administrative Services

OTHER DEPARTMENT COMMENTS:



L. BUTTERWORTH
Director of Finance

CHIEF ADMINISTRATIVE OFFICER COMMENTS:



F. C. MANSON, CGA
Chief Administrative Officer

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: 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.

PAGE

48

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.

ooOOoo

PAGE
49



PERMISSIVE TAXATION EXEMPTION APPLICATION

Pursuant to Section 224 of the *Community Charter* [see attached for your convenience]

[Please submit separate applications if you are applying for more than one property]

1. _____
Full name or title of Corporation, Association, Society or Organization

_____ [Civic address of the property]

_____ [Mailing Address]

_____ BC, Telephone No. _____ or _____
City [Phone] [Fax]

_____ [Legal description of the property]

I declare that I have full knowledge of the facts hereinafter deposed with respect to the following property and the authority to represent that organization for which a permissive taxation exemption is being applied for:

2. I am the _____ of the
[Position currently held within the organization]

_____ [Full name or title of Corporation, Association, Society or Organization]

3. _____
[What is the principal use of the property?]

4. Is your organization registered under the *Society Act*? Yes No
If yes, please provide registration number: _____

5. Does your organization own the property you are claiming exemption for? Yes No
If no, please provide a copy of your current lease agreement.

6. Is any part of the building or of the property used or rented by commercial or private operators other than your organization? If yes, please explain and indicate the amount of revenue received.

-2-

7. CHURCHES ONLY complete this section:

- (I) Are all the buildings on the lands in use and continue to be set aside for public worship or for a Church hall? Yes No

If No please briefly explain: _____

NOTE: Under the *Community Charter*, only the building set apart for public worship and the land on which the building stands are included in the Statutory Tax Exemptions. All other areas that are not used for public worship and the surrounding lands may only be considered under a Permissive Tax Exemption.

- 8. The exemption claimed under Section 224 is pursuant to subsection (2), clause [_____]
[Please supply the relevant clause designation from Section 224(2)]

SUBMITTED BY: _____
[Print Name]

SIGNATURE _____	DATE _____
-------------------------------	--------------------------

NOTE: The personal information on this form is collected for the purpose of administering the Permissive Taxation Exemption applications of the City of Parksville as noted in Section 26(c) of the *Freedom of Information and Protection of Privacy Act*.

Applications for Permissive Taxation Exemption must be received by the last Friday in August in the year prior to the taxation year for which exemption is requested in order to be included in the annual Permissive Taxation Exemption Bylaw.

- i.e. **An application for Permissive Taxation Exemption for the year 2006 must be received by 4:00 p.m. on Friday, August 26, 2005.**

SUBMIT TO:

Administration Department
City of Parksville
100 Jensen Avenue East, PO Box 1390
Parksville, BC, V9P 2H3
Telephone: 954-4664 Fax: 248-6650

OFFICE USE ONLY	Folio No.	2006	2005	2004	2003	2002	2001
Previous Approvals							

NOTE
INCOMPLETE APPLICATIONS WILL NOT BE FORWARDED FOR CONSIDERATION

PAGE

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.

ooOOoo

General authority for permissive exemptions

224.(1)A council may, by bylaw in accordance with this section, exempt land or improvements, both, referred to in subsection (2) from taxation under section 197 (1) (a) [*municipal pro 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,
 - (ii) the council considers are used for a purpose that is directly related to the purpose 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 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 relation to which an exemption under this Division or Division 6 of this Part would 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 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 relation to which an exemption under this Division or Division 6 of this Part would 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 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 private hospital licensed under the *Hospital Act* or as a licensed community care facility 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.

Oct
21/04

PAGE
54

Sep
24/07

- (5) Subsection (4) (a) and (b) does not apply in relation to exemptions under subsection (2) 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 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).



CITY OF VICTORIA POLICY

Amended February 2011

Approved by: Council Feb 24, 2011

PERMISSIVE PROPERTY TAX EXEMPTIONS POLICY

Purpose of Policy: *This policy is intended to provide guidance in the evaluation of applications for exemption from property taxes pursuant to Section 224 of the Community Charter.*

1. POLICY STATEMENT

- 1.01 Section 220 of the Community Charter provides for statutory tax exemption for a range of properties including those held or used by the Province, municipalities, regional districts, libraries, hospitals, schools, cemeteries, and places for public worship. For some properties, such as those used for public worship, the statutory exemption is limited to the building and the land beneath the building – the land surrounding the building and land or ancillary buildings attached to the place of worship, may be given a permissive exemption by Council.
Section 224 provides for permissive tax exemptions for properties used by a variety of non-profit organizations providing services which Council considers directly related to the purposes of the organization. It also provides for permissive exemptions for some properties which are additional to statutory exemptions under Section 220, such as church halls or land surrounding places for public worship and privately run schools.
- 1.02 The Community Charter permits exemption from municipal taxes. Similar provisions in other taxing authority legislation extend the exemption to those levies.
- 1.03 Exemptions provided for in Section 224 are at the discretion of Council. There is no obligation to give the exemption.
- 1.04 Exemptions cannot be granted if the organization does not qualify under the Community Charter.
- 1.05 Each application will be considered on its own merits using the guidelines.
- 1.06 Exemptions are based on the principal use of the property, not on the charitable service of the organization as a whole.
- 1.07 The exemption may apply to the whole or part of the taxable assessed value of land, improvements or both, following the criteria set out in Section 2.4 and 4 or at the discretion of Council.
- 1.08 Tax exemptions under section 224 will be considered on an annual basis, unless a bylaw specifies a longer term. That term cannot exceed 10 years under section 224(4a). All annual exemptions must be renewed by application on an approved form, including a copy of the organization's most recent financial statements. Exemption must not be assumed, even if obtained in a prior year.
- 1.09 Applications must be received by May 31st each year for the following year. Applications received after the deadline or applications which do not include all required information may not be considered.
- 1.10 A tax exemption is similar in effect to a cash grant, and therefore forms part of the overall City grants program, subject to annual budget considerations.



CITY OF VICTORIA POLICY

- 1.11 All recipients of tax exemptions from the City of Victoria are required to publicly acknowledge the exemption.
- 1.12 Section 227 of the Community Charter requires Council to give public notice of proposed exemptions.

2. GENERAL EVALUATION GUIDELINES

- 2.1 The intent of these evaluation categories and guidelines is to identify the services and organizations which are the most complementary extensions of municipal services, and for which the burden resulting from the exemption is a justifiable expense to the taxpayers of Victoria. Support should be directed towards services the City would consider providing given adequate resources.
- 2.2 The organization must justify the need for the services and may be required to make a presentation to Council.
- 2.3 The use of the property must be consistent with and in support of all applicable municipal policies and legislation.
- 2.4 Services must be offered primarily to citizens of the City of Victoria. Where the stated purpose or client group is clearly regional, the City may accept a share, rather than all, of the burden of a tax exemption. This share would normally be 50% for the CRD and 25% for Vancouver Island or Province of BC.
- 2.5 Services and activities should be equally available to all residents of the City.
- 2.6 A recreation or community facility must be accessible by the public, and the activities carried out on the property must be enjoyed by a significant proportion of the general public.
- 2.7 A tax exemption may only be granted where an organization can show a financial need for the exemption, as well as financial responsibility and accountability. Financial need would involve showing that the lack of tax exemption would seriously impair services to the community or impose significant hardship on users of the facilities. Accountability may involve measurement of the effectiveness of the services provided.
- 2.8 The organization must be seen to be working towards self-sufficiency by seeking funding from other sources.
- 2.9 The facility for which the tax exemption is sought must be operated by a charitable, philanthropic, or other not for profit society or organization.
- 2.10 The organization may be required to show evidence of ongoing, active volunteer involvement.
- 2.11 Only that part of the property used for non-profit activities will be considered for exemption. Commercial activities will be excluded. For clarity, society administration is considered part of the non-profit's program delivery.
- 2.12 Exemptions will not be granted for land held for future development or land greater than normally required for offstreet parking, buffer zones or to make a reasonably shaped parcel.
- 2.13 It is required that the organization is on title as owner of the property and responsible for payment of the property taxes.

3. RESPONSIBILITIES

- 3.01 City Council shall:
 - a) Approve this policy and any amendments thereto.



CITY OF VICTORIA POLICY

- b) Consider each tax exemption request annually on its own merits, using this policy and enclosed guidelines, as well as considering other support provided by the City to the organization.
- 3.02 Finance Department shall:
- a) Ensure the implementation of the policy.
 - b) Serve as the City contact for receipt of all permissive tax exemption applications.
 - c) Review individual applications for tax exemption and make recommendations to Council.

4. EVALUATION CATEGORIES

- 4.01 Special needs and supportive housing: short term emergency or crisis protection for members of the community, supportive housing for people with special needs, halfway houses , transitional homes and group homes with supportive staff and programs - 100% exemption
- 4.02 Social services: support services and programs to members of the community with special needs, who are in some way disadvantaged and need assistance in maximizing their quality of life - 100% exemption
- 4.03 Arts and Cultural facilities: preparation and delivery of artistic and cultural events or exhibits to the public – 100% exemption
- 4.04 Educational facilities – 50% exemption for K to G12 schools receiving statutory exemption.
- 4.05 Athletic or recreational facilities: provide space and equipment for the physical and mental enjoyment of the participants – 50% exemption
- 4.06 Other – various – includes:
 - a) Facilities for public worship occupied by a religious organization as a tenant – 100% exemption
 - b) Land surrounding places for public worship; church halls and land surrounding them or other property attached and deemed necessary.- various

5. IMPLEMENTATION

- 5.01 These guidelines will be applied to all applications for permissive property tax exemptions for 2005 and subsequent tax years.
- 5.02 Affordable Rental Housing: Specific projects reviewed at Council, Mar 25,2010, will be considered for exemption upon completion. The exemptions will be for a period not to exceed 10 years in length.

City of Parksville

Tax Exemption Requests (Section 224)

Roll		Class	Assessed Value ¹	Estimated		Estimated			
				2013 Gross Taxes	2013 Municipal Portion ²	2014 Municipal Portion ²	2015 Municipal Portion ²	2016 Municipal Portion ²	
NOT FOR PROFIT									
77016	Oceanside Cadet Youth Society	6	85,800	1,951.94	962.23	991.10	1,020.83	1,051.46	
366903	Oceanside Community Arts Council and Parksville and District Association for Community Living	6	600,000	13,649.94	6,728.90	6,930.77	7,138.69	7,352.86	
650000	Island Corridor Foundation	2	55,600	2,571.87	1,231.97	1,268.93	1,306.99	1,346.20	
670040	Parksville and District Historical Society	6	493,000	11,215.70	5,528.92	5,694.78	5,865.63	6,041.60	
670041	Parksville and District Chamber of Commerce	6	259,300	5,899.05	2,908.01	2,995.25	3,085.11	3,177.66	
10801002	Island Corridor Foundation	6	12,500	284.37	140.19	144.39	148.72	153.18	
19458051	Island Corridor Foundation	2	42,900	1,984.41	950.56	979.08	1,008.45	1,038.71	
19458052	Island Corridor Foundation	2	112,700	5,213.13	2,497.17	2,572.08	2,649.25	2,728.72	
19458053	Island Corridor Foundation	2	33,700	1,558.85	746.71	769.11	792.19	815.95	
204000	Forward House Community Society	1	279,000	2,283.47	1,173.79	1,209.01	1,245.28	1,282.63	
214001	District 69 Society of Organized Services	6	1,136,000	25,843.88	12,740.06	13,122.26	13,515.93	13,921.41	
218000	Governing Council of Salvation Army BC & Yukon Territory Division Headquarters	8	429,200	8,296.71	4,875.04	5,021.29	5,171.93	5,327.08	
283000	Kingsley Low-Rental Housing Society	1	515,400	4,218.28	2,168.36	2,233.41	2,300.41	2,369.42	
366901	District 69 Society of Organized Services	6	856,000	19,473.91	9,599.90	9,887.90	10,184.54	10,490.07	
483100	Parksville and District Association for Community Living	6	255,100	5,803.50	2,860.91	2,946.73	3,035.13	3,126.19	
180000	Parksville Seniors Activity and Drop In Centre Society	8	428,000	8,273.51	4,861.41	5,007.25	5,157.47	5,312.19	
SUBTOTAL			5,594,200	118,522.52	59,974.12	61,773.35	63,626.55	65,535.34	
PLACE OF WORSHIP									
366085	Our Saviour Lutheran Church	8	580,100	11,213.70	6,589.02	6,786.69	6,990.30	7,200.00	
366365	Trustees Parksville Baptist Church	8	1,249,000	24,143.95	14,186.68	14,612.28	15,050.65	15,502.16	
366665	Anglican Synod Diocese of BC	8	724,000	13,995.37	8,223.50	8,470.21	8,724.31	8,986.04	
605801	Trustees Congregation of Knox United Church	8	1,210,000	23,390.06	13,743.70	14,156.01	14,580.69	15,018.11	
217000	Mt. Arrowsmith(Pacific No. 49) Branch Royal Canadian	8	375,900	7,266.38	4,269.63	4,397.72	4,529.65	4,665.54	
SUBTOTAL			4,139,000	80,009.47	47,012.53	48,422.91	49,875.60	51,371.86	
PUBLIC PARK/RECREATION/ATHLETIC									
158001	Regional District of Nanaimo/Parksville Curling Club Society	6	693,000	15,765.68	7,771.88	8,005.04	8,245.19	8,492.55	
		8	893,000	17,262.25	10,143.08	10,447.37	10,760.79	11,083.61	
158500	The Nature Trust of B.C.	6	3,117,000	70,911.43	34,956.66	36,005.36	37,085.52	38,198.08	
670080	Parksville, Qualicum Fish and Game Association	6	23,000	523.25	257.94	265.68	273.65	281.86	
		8	505,000	9,761.97	5,736.01	5,908.09	6,085.33	6,267.89	
125200	Parksville Lawn Bowling Club	6	169,000	3,844.73	1,895.31	1,952.17	2,010.73	2,071.05	
		8	521,000	10,071.26	5,917.74	6,095.27	6,278.13	6,466.48	
SUBTOTAL			5,921,000	128,140.56	66,678.61	68,678.97	70,739.34	72,861.52	
SENIORS HOMES									
295011	Arrowsmith Rest Home Society	1	3,459,700	28,315.86	14,555.44	14,992.10	15,441.86	15,905.12	
295012	Arrowsmith Rest Home Society	1	8,843,000	72,375.38	37,203.72	38,319.83	39,469.43	40,653.51	
144011	Parksville Lions Senior Citizen Housing Society	1	4,658,900	38,130.69	19,600.64	20,188.65	20,794.31	21,418.14	
SUBTOTAL			16,961,600	138,821.93	71,359.79	73,500.59	75,705.60	77,976.77	
TOTALS				32,615,800	465,494.47	245,025.06	252,375.81	259,947.09	267,745.50

1. 2012 assessed value upon which a permissive exemption can be granted.