



Permissive Tax Exemption APPLICATION

6150 Main Street / PO Box 638
Oliver, BC V0H 1T0
Ph: 250-485-6203

CANADA) IN THE MATTER OF THE TAXATION EXEMPTION BYLAW
PROVINCE OF) PURSUANT TO SECTION 224 OF THE COMMUNITY
BRITISH COLUMBIA) CHARTER IN THE TOWN OF OLIVER
) (exemption from taxation under Annual Rates Bylaw)

Pursuant to Section 224 of the *Community Charter* (see attached for your convenience)

I, _____ of _____
Name Street Address

City/Town Phone No. _____ Fax _____

Email _____

In the Province of British Columbia, do solemnly declare THAT:

1. I am the _____ of the
Position Currently Held Within the Organization

Name of Corporation, Association, Society or Organization

and have knowledge of the facts as stated with respect to the following property for which a tax exemption is being applied for:

Property Address Property Zoning Roll/Folio No.

Legal Description of Property

I am applying for a Permissive Tax Exemption for the following year(s): (maximum of four years) _____

2. Full name or title of organization: _____

3. Mailing address of the organization (including postal code): _____

4. Name and phone number of two other officials in organization (i.e. Pastor, President, Manager, etc.)

Name _____

Name _____

Title _____

Title _____

Day Phone # _____

Day Phone # _____

Alternate Phone # _____

Alternate Phone # _____

5. The lands and buildings are registered in the name of: _____

(in the case of a Society, Corporation, Association, you must include a copy of the Certificate of Title)

6. The exemption is claimed under the *Community Charter*, Section 224, pursuant to Sub-section 2. Clause _____ Please supply the relevant clause designation from Section 224 (copy of section attached for your convenience)

7. The gross floor area of the building: _____

8. Size of land area: _____

9. **We require a current site plan of the property** indicating the grounds and buildings and their uses. This would include buildings, storage buildings, walkways, parking lot, playgrounds, bush areas, etc. Show all dimensions.

10. What is the principal use of the property? _____

11. Is any part of the building or of the property used or rented by commercial or private operators or by any group other than your organization? _____

12. Please provide details of other activities on your property; such as daycare centers, catering and hall rental, thrift shop. The following information is required for each activity:

- Hourly per day and/or days per week of operation
- Fee or charge
- Approximate number of participants
- Is the activity operated by the church or by an outside organization?

13. (a) How is your organization consistent with Town policies, plans, bylaws, codes and regulations?

(b) How is your organization non-profit?

(c) How is your organization a complementary extension to Town services and programs?

(d) How is your organization accessible to the public?

(e) How is your organization used primarily by Town of Oliver residents?

14. Other activities which may be pertinent to your application:

15. Does anyone live in the buildings? If yes, how many people?

16. Square footage of living area: _____

17. Has there been any change in the status or use of the buildings or property in the last 12 months? If yes, please explain briefly.

18. **CHURCHES ONLY** complete the following additional questions:

(a) What is the seating capacity of the church?

Permanent: _____

Portable: _____

(b) What is the gross floor area of the

(i) Church: _____

(ii) Hall: _____

(iii) Other Buildings: _____

Total Gross Floor Area: _____

(c) Is every building on the lands in use and continues to be set aside for public worship or for a Church Hall? Please explain.

(d) A manse or a building of similar kind

_____ is not used in association with the place of public worship

_____ is used for public worship; and an exemption is claimed for the land and improvement.

If the manse or a building is used for public worship, specify what area of the building and square footage.

Note: Manses may be considered if they are used for Sunday School, Bible Class, etc., but not for office, elders meetings, and storage.

The personal information on this form is collected for the purpose of an operating program of the Town of Oliver as noted in Section 26(c) of the *Freedom of Information and Privacy Act*.

AND I make this solemn declaration, conscientiously believing it to be true and knowing that it is of the same force and effect as if made under oath, and by virtue of the *CANADA EVIDENCE ACT*.

DECLARED before me at the)
Town of Oliver in the Province)
of British Columbia this _____)
day of _____, 20____)

A Commissioner for taking Affidavits
Within British Columbia or a Notary
Public in and for the Province of
British Columbia

Signature

Signature of Registered Owner (if different than applicant):

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) 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*] or (j) [*hospitals*], any area of land surrounding the exempt building; (h.1) in relation to land or improvements, or both, exempt under section 220 (1) (l) [*independent schools*], any area of land surrounding the exempt land or improvements;

(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, 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), (h) and (h.1).

(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.