



PERMISSIVE TAX EXEMPTION APPLICATION

Date: _____

GENERAL INFORMATION

Official Name of Organization: _____

Alternate Name (if applicable): _____

Address: _____

Applicant Name & Position: _____

Email: _____

Business
Phone: _____

Cell
Phone: _____

Mailing Address (if correspondence needs to go to different address than above): _____

SOCIETY INFORMATION

Society Registration Number: _____

Charity Number: _____

Annual Report filed with the Provincial ☐ yes ☐ no Date Last Report
Government: Filed: _____

Society Executive Contacts

Title	Name	Email	Phone

Department: _____

Finance

Policy No.: _____

Sub-department: _____

Created By: _____



LEGAL

Civic Address:	
Roll Number:	PID
Plan:	Block
Lot:	Parcel

The exemption applied for is under Section 224 of the Community Charter and is pursuant to Subsection 2, clause (). Please fill in the relevant clause from Section 224(2) in Appendix A.

Describe the purpose and use of the land and/or buildings:

Does anyone live in the building: ☐ No ☐ Yes

If yes how many people? _____ What is the square footage of the living area? _____

List all licenses held by your organization (eg. Provincial Licenses – Community Care Facility Act, Hospital Act, Health Act, Liquor Licenses etc.):

USER STATISTICS – AS APPLICABLE

Describe the programs/services/benefits delivered from the subject property.

How is your organization accessible to the public?

List the number of persons that are served by your organization annually:

List the number who are residents of the District:

Department: _____ Finance Policy No.: _____
 Sub-department: _____ Created By: _____



Is the organization run by volunteers, paid staff or a combination of both?

Number of volunteers: _____

Volunteer hours worked per year: _____

Number of paid staff, their titles and number of paid hours per year: _____

Number of staff	Title	Paid Hours per Year

Is the organization in compliance with all municipal policies, plans, bylaws, and regulations of the District (ie. business licences, zoning bylaw, building bylaw, etc.)? If not, please give an explanation.

Has there been any change in the status or use of the building(s) or property in the last 12 months? If yes, please explain briefly.

Explain how the purposes of your organization are directly related to the objectives and purposes of the Council and the District.

Other activities which may be pertinent to your application:



INCOME, GRANTS and FUNDING ASSISTANCE

Does your organization receive any income from rental or use of the building(s), parking lot(s), or other portions of the land(s)? ☐ No ☐ Yes If yes please indicate:

Income Source	Annual Income	Hours Per Day or Days Per Week

Has your organization received other grants in the last three years from the District? If yes, please indicate the year, the amount and the purpose of the grant:

Year	Amount	Purpose

List funding assistance and grants received from senior governments (Federal/Provincial), local or regional governments (other than the District) or other funding agencies in the past three years:

Year	Amount	Name of Contributor



Please attach audited financial statements including a balance sheet and income statement for the last 3 years

DECLARATION

I hereby declare that the statements and information contained in the material submitted in support of this application are to the best of my belief true and correct in all respects.

I hereby agree to indemnify and save harmless the District of Fort St. James and its employees against all claims, liabilities, judgments, costs and expenses of whatsoever kind which may in any way occur against the said Village and its employees in consequence of and incidental to, the granting of this exemption, if issued, and I further agree to conform to all requirements of the applicable bylaw and all other statutes and bylaws in force in the District of Fort St. James.

X

Signature of Applicant

Date

The personal information on this form is collected for the purpose of an operation program of the District of Fort St. James as noted in Section 26(c) of the *Freedom of Information and Protection Privacy Act*. If you have any questions about the collection and use of this information, please contact the Freedom of Information Coordinator at 250-996-8233.

APPLICATION DEADLINE – MAY 31

Department: _____ Finance Policy No.: _____
Sub-department: _____ Created By: _____



APPENDIX A

General authority for permissive exemptions

224 (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*],

(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, 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.