

Permissive Tax Exemption Application

finance@castlegar.ca

CASTLEGAR

In accordance with Section 224 of the Community Charter a council may, by bylaw, exempt eligible land or improvements, or both, from taxation for the period and subject to the conditions provided in the bylaw. Permissive tax exemptions are a way for the City to support local organizations that help enhance the quality of life for its citizens. Applications for permissive tax exemptions by charitable, philanthropic or other not-for-profit organizations will be considered by Council for land and/or improvements that are owned or held by such organizations or that are ancillary to a statutory exemption under section 220 of the Community Charter and are used directly for purposes of the organization.

Generally, permissive tax exemptions will only be considered if the organization's use of land and/or improvements benefits the community

This could be in one or more of the following ways:

- provides recreational programs and/or facilities for public use;
- provides programs to and/or facilities used by youth, seniors or other special needs groups;
- offers cultural or educational programs to the public which promote community spirit, cohesiveness and/or tolerance; or
- offers services to the public in formal partnership with the municipality.

Council may designate only a portion of the land/improvements as exempted where a portion of the land/improvements is used by the private sector or the applicant already receives a grant-in-aid from the municipality and Council may impose conditions on the exempted land/improvements with the applicant organization.

Document Checklist

Each application must be accompanied by the following documents:

- Financial statements for the preceding year
- Proof of good standing with the registrar under the Society Act of BC
- Title certificate or lease agreement, if applicable
- Rate schedule for facility rental
- Other pertinent information in support of your application

Applications must be submitted by July 31st of the year preceding the year in which the Permissive Tax Exemptions would come into effect. Exemptions are applicable for one taxation year, and organizations must apply annually.

Please mail applications to:

City of Castlegar
Financial Services Department
460 Columbia Avenue
Castlegar, BC V1N 1G7

Or email applications to:

finance@castlegar.ca

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| PART 1. APPLICANT INFORMATION | | |
|--|-------------------------|---------------------|
| Name of Organization | | Date of Application |
| Mailing Address Including Postal Code | | |
| Contact: Last Name | Contact: First Name | Phone Number |
| PART 2. PROPERTY INFORMATION | | |
| Roll Number(s) | | |
| Registered Owner | Other Registered Owners | |
| Civic Address(es) | | |
| Legal Land Description(s) | | |
| PART 3. BUILDING USE | | |
| Indicate all uses for each building. Explicitly identify church manse, caretaker or residential units where occupation is beyond seasonal. | | |
| Buildings: label by number (if applicable) | | |
| What is the primary use of your property (including buildings)? What are all of the secondary uses? | | |
| Are any parts of the property/building(s) used or rented to other user groups? If so, describe the user groups, terms of use and fees charged. | | |
| Has there been any change in the status or use of the property or building(s) in the last 12 months? Explain. | | |

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PART 4. ORGANIZATION INFORMATION

How does your property and organization's use of the property directly benefit the community?

Council's Strategic Plan includes: Engaged and informed citizens and strong civic organization, thriving and resilient business and industry, wellbeing hub and safe community, solid and sustainable civic infrastructure, and creating special places and recreation for everyone.

Can you explain how your organization's activities contributes to any of Council's strategic goals?

Is membership in your organization and/or use of your property reasonably open to all City of Castlegar residents? Explain.

What are the goals, objectives and principles of your organization?

What is the size of your membership, congregation, or other relevant data of residents utilizing the property?

Is your organization and property in compliance with all municipal policies, bylaws and regulations of the City of Castlegar?

Yes No

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PART 5. SIGNATURES

The following declaration must be completed by a signing officer of the organization. On behalf of the organization, I hereby declare that all of the information presented and provided with this application is true and correct.

Printed Name of Signing Officer

Signature of Signing Officer

Position

Date

The personal information collected on this form is collected for the purposes of a development approval of the City of Castlegar as authorized by Section 26 of the Freedom of Information and Protection of Privacy Act. All information collected with this form shall be disclosed to the public upon request. Copies of any associated documentation submitted as part of this application becomes part of the local government's records and therefore subject to the Freedom of Information and Protection of Privacy Act. If you have any questions about the collection and use of information, please contact the City's Corporate Officer at (250) 365-8973.

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