

**CRITERIA AND INFORMATION FOR
NORTHERN ROCKIES REGIONAL MUNICIPALITY PROPERTY TAX EXEMPTIONS - 2020
Deadline for submission: August 30, 2019**

1. Local governments have the legislated authority under Section 224 of the *Community Charter* to permit tax exemptions for properties that are owned or held by a charitable, philanthropic or other not for profit corporation, and are used for a purpose that is directly related to the purposes of the regional municipality. To be considered for a permissive tax exemption, the applicant must satisfy the provisions of the *Community Charter* and the Northern Rockies Regional Municipality Tax Exemption Policy and Procedures. A tax exemption is similar in effect to a cash grant, and forms part of the overall Regional Municipality's financial assistance program. There is no obligation on the part of the Regional Council to grant exemptions.
2. To effect an exemption, Regional Council must adopt, on or before October 31st, a bylaw which describes the boundaries of the exempt land. Successful applicants will be considered for permissive tax exemptions on an annual basis.
3. The Regional Municipality provides permissive tax exemptions to eligible organizations when the principal use of the exempt property is not-for-profit program and service delivery that supports the Regional Municipality's social development priorities. The eligibility criteria are as follows:
 - a. Subject property must be one of:
 - i. Land and/or improvements owned or in specific situations, leased
 - ii. Land and/or improvements ancillary to a statutory exemption under s.220 of the *Community Charter*.
 - b. Nature of organization must be:
 - i. Non-profit organization
 - ii. Charitable/philanthropic organization
 - iii. Athletic or Service Club/Association
 - iv. Care facility/licenced private hospital
 - v. Partner of the municipality by agreement under s225 of the *Community Charter*
 - vi. Other local authority
 - vii. Organizations eligible to s220 statutory exemption (e.g. place of worship)
 - c. The applicant organization's use of the land/improvements must benefit the community in one or more of the following ways:
 - i. Provides recreational facilities for public use
 - ii. Provides recreation programs to the public
 - iii. Provides program to and/or facilities used by youth, seniors, or other special needs groups

- iv. Preserves heritage important to the community charter
 - v. Preserves an environmentally, ecologically significant area of the community
 - vi. Offers cultural or educational programs to the public which promote community spirit, cohesiveness, and/or tolerance
 - vii. Offers services to the public in formal partnership with the municipality.
 - d. Housing co-operatives and common areas of multi-family residential complexes are not eligible.
4. The applicant **must** provide financial statements for their organization. If your financial year-end was prior to December 31, 2018, we may request interim financial statements.
5. The applicant may also be required to provide:
 - Evidence obtained through the Canada Revenue Agency or BC Registry Services, of its standing as a registered society or charity
 - A copy of state of title certificate or lease agreement, as applicable
6. If any information on this application changes, the Northern Rockies Regional Municipality must be notified as soon as possible. Examples may be (a) sale of property, (b) change in the use of land and/or buildings, (c) change/addition of commercial or residential tenants/uses.
7. Return completed applications and supporting documentation by August 30, 2019 to:

Director of Finance
Northern Rockies Regional Municipality
PO Bag Service 399
5319 50th Avenue S
Fort Nelson, BC V0C 1R0
Email - finance@northernrockies.ca

Additional information may be requested.
Inquires may be directed to Toni Pike at 250-774-2541, ext 2061



NEW	
RENEWAL	

PERMISSIVE TAX EXEMPTION APPLICATION - 2020

1. GENERAL INFORMATION

Name of Church, Society or Organization	
Number of years in operation	
Society Registration Number	
Charity Registration Number	
Mailing address:	
Telephone number	
Primary Contact Person Title	
Address	
Daytime phone number Email address	
Secondary Contact Person Title	
Address	
Daytime phone number Email address	

2. SUBJECT PROPERTY INFORMATION

a. Full legal description of property:

b. Civic address of property:

c. Have there been changes to the land or improvements in the past year? If yes, please specify.

d. Attach a **current map** showing property and improvements. A current map is used to determine the portion of land and improvements that are to be exempt and/or taxable.
Check box if map is attached

e. State use of land and buildings and how the property benefits the Community:

f. Commercial areas are not eligible for permissive tax exemptions. Examples of commercial activity include 3rd party agreements, food/liquor/equipment sales or rental, for-profit daycare/preschool.

Does the property conduct any **commercial activity**? No Yes provide detail and square footage of commercial activity below:

Name of 3 rd party (if applicable)	Type of Activity	Square footage of area

- g. Residential areas are not eligible for permissive tax exemptions.
Does anyone live in the buildings? No Yes provide detail of square footage of residential use below:

Identify building with residential use	Type of Activity	Square footage of area

3. ORGANIZATION INFORMATION

- a. Approximate number of members or attendees: _____
- b. Number of volunteers and volunteer hours: _____
- c. Fees charged for members: _____
- d. Number of hours per week facility is used for the organization's purpose: _____
- e. Is your organization accessible to the public? If yes, how?

- f. How is your organization a non-profit?

4. FINANCIAL INFORMATION

You must provide signed financial statements by two directors for your organization, which must include a balance sheet and a statement of revenue and expenditures.

In the table provided below, list all financial assistance from the Northern Rockies Regional Municipality, other governments or agencies from whom a grant has been requested for the 2018 calendar year and note if approved, denied or pending, for all activities or programs of the organization.

AGENCY	ADDRESS	\$ REQUEST	STATUS

5. CERTIFICATION

The information included in this application is true and correct to the best of my knowledge.

Signature

Date

Title