



# DISTRICT OF COLDSTREAM MUNICIPAL POLICY

NO. TD24

Title	<b>PERMISSIVE PROPERTY TAX EXEMPTIONS</b>		
Purpose of Policy	To set criteria for organizations applying for permissive tax exemptions		
Approved By	Municipal Council	Date	July 23, 2012
Supersedes	TD024	Prepared by	Director of Financial Administration
POLICY STATEMENT		This policy is subject to any specific provision of the Local Government Act, Community Charter, or other relevant legislation or Union Agreement.	

The District recognizes that the work performed by volunteer groups and organizations enhances the social, spiritual, cultural, educational and physical well-being of the community, and supports those groups through reductions in property taxation.

## PLACES OF WORSHIP

The *Community Charter* provides a statutory exemption for places of worship which include the building set apart for public worship and the land on which the building stands. A permissive exemption is necessary to exempt from taxation any portion of the property over and above the footprint of the building. Where the church property is owned by, or on behalf of a recognized church, the land surrounding the church building will be exempted from taxation, excluding the manse and property equivalent to a normal sized lot of 30' x 50'.

## LOCAL AUTHORITIES

Property owned or held by a municipality, regional district or other local authority that Council considers is used for a purpose of the local authority will be exempted from taxation.

## CATEGORIES – NOT-FOR-PROFIT ORGANIZATIONS

To achieve equity among organizations, four categories are established:

1. Social Service Organizations: Properties used by organizations primarily to provide support services to members of the community with health-related issues and needs.
2. Community Service Organizations: Properties used by organizations to enhance the quality of life of the community's citizens through a variety of community events and community projects.
3. Cultural/Educational/Conservation Organizations: Properties used by organizations for the preparation and delivery of cultural, heritage, education and conservation programs and events.
4. Recreational Organizations: Properties used by organizations primarily for the provision of space and equipment for the physical and mental enjoyment of the participants, with or without spectators.

A 100% exemption is established for each category noted above.

## **PROCESS**

1. Application for exemption must be made annually by each organization.
2. To be eligible, an applicant must:
  - a. be a non-profit society registered in British Columbia;
  - b. use the property primarily for a purpose as described in the Community Charter;
  - c. primarily serve the residents of the District of Coldstream and have its membership open to any resident;
  - d. complete the designated application form attached as Appendix A and provide all information requested therein.

Attachment:  
Appendix A - "Application for Permissive Tax Exemption"