



## APPLICATION FOR PERMISSIVE PROPERTY TAX EXEMPTION

DEADLINE FOR SUBMISSIONS: **SEPTEMBER 27, 2024**

1. The *Local Government Act* authorizes the Regional District Board, on application and if it so desires, to exempt property from property taxes within an electoral area as follows:
  - a. by adoption of a bylaw not later than October 31<sup>st</sup> in any year;
  - b. property taxes may be exempted for the next calendar year or, with the assent of the electors, a specified period not longer than 10 years;
  - c. the property meets one of the following categories:
    - i. land or improvements, or both, owned or held by, or held in trust by the owner for, an athletic or service organization and used principally for public athletic or recreation purposes;
    - ii. land or improvements, or both, used or occupied by a church as tenant or licensee for the purpose of public worship or for the purposes of a church hall that the board considers necessary to the church;
    - iii. an interest held by a non-profit organization in school buildings that the organization uses or occupies as tenant or licensee of a board of school trustees;
    - iv. land that is owned and used exclusively by an agricultural or horticultural society and that is in excess of an area exemption under section 15(1)(j) of the *Taxation (Rural Area) Act*;
    - v. an interest held by a francophone education authority in school buildings that the francophone education authority uses or occupies as licensee of a board of school trustees;
    - vi. an interest held by a non-profit organization in school buildings that the organization uses or occupies as tenant or licensee of a francophone education authority;
    - vii. land or improvements that
      1. are owned or held by a municipality, regional district, or other local authority, and
      2. the board considers are used for a purpose of the local authority.
2. The bylaw referred to in Section 1(a) requires at least 2/3 of the votes cast to be adopted. The bylaw will describe the boundaries of the proposed exempt land including a plan showing the portion of the land to be exempted and the portion that is taxable, if applicable.
3. An exemption may apply to the whole or part of the taxable assessed value of land, improvements, or both.
4. The facility/property for which the tax exemption is sought must not be operated for profit.
5. The organization should be prepared to support its application in person, should it be requested to do so. Additional information may be requested.
6. If any information on this application changes throughout the year, the Regional District must be notified as soon as possible. Examples may be:
  - a. sale of property,
  - b. change in the use of land and/or building(s), or
  - c. change in the operation of the facility(ies), etc.
7. Under the *Local Government Act*, if there is a change in the use or ownership of a property exempted from taxation by bylaw that results in the property no longer meeting the requirements for exemption under the *Local Government Act*, the bylaw ceases to apply to that property and the property is liable to taxation effective from the time of the change.

**PLEASE COMPLETE ALL OF THE FOLLOWING SECTIONS. IF THERE IS A SECTION THAT DOES NOT APPLY TO YOUR ORGANIZATION'S CIRCUMSTANCES, PLEASE WRITE 'N/A'. IF YOU REQUIRE ASSISTANCE WITH ANY SECTION, PLEASE FEEL FREE TO CONTACT REGIONAL DISTRICT COMMUNITY SERVICES STAFF AT 250-960-4400.**

### ORGANIZATION INFORMATION

Name of Organization: \_\_\_\_\_ Number of Years in Operation: \_\_\_\_\_

Mailing Address: \_\_\_\_\_  
Street Address City Province Postal code

Society Registration No.: \_\_\_\_\_ Charity Registration No.: \_\_\_\_\_

Daytime Phone Number: \_\_\_\_\_ Email Address: \_\_\_\_\_

Primary Contact Person: \_\_\_\_\_ Title: \_\_\_\_\_

SUBJECT PROPERTY INFORMATION

Legal description: \_\_\_\_\_  
Lot / Block / Plan / District Lot

PID no. \_\_\_\_\_ Folio number of property: \_\_\_\_\_

8. Indicate if this application is for a property exemption for the:

- whole parcel; or
- a portion of the land and improvements.

If only a portion, identify by attaching a map of the portion of land and improvements included in the request.

9. Which sub-section of No. 1 of this application (see page 1) is relevant to your application? \_\_\_\_\_

10. State the use of land and buildings.

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11. Specify if there have there been changes to the land or improvements in the past year.

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12. Identify any commercial activities that occur on the property such as food, liquor, equipment sales or rental, daycare/preschool, residential facilities that have not been described in no. 10 above.

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\_\_\_\_\_  
Signature and Title of Applicant

\_\_\_\_\_  
Date

***FREEDOM OF INFORMATION AND PROTECTION OF PRIVACY ACT***

Personal information collected on this form is for the sole purpose of processing the Application for Permissive Property Tax Exemption and will be managed in accordance with the *Freedom of Information and Protection of Privacy Act*. Questions regarding the collection and use of your personal information may be directed to the Corporate Services at 250-960-4400 or by email at [FOI@rdffg.bc.ca](mailto:FOI@rdffg.bc.ca).

Applications must be complete, signed and submitted by mail to Community Services, Regional District of Fraser-Fort George, 155 George Street, Prince George BC V2L 1P8 or by email to [communityservices@rdffg.bc.ca](mailto:communityservices@rdffg.bc.ca) no later than **September 27, 2024** to be considered for a tax exemption in the year 2025.