

**APPLICATION FOR PERMISSIVE EXEMPTION**

(1) Name of Society/Organization \_\_\_\_\_

Registered Owner Name (if different than above) \_\_\_\_\_

Address of Society/Organization \_\_\_\_\_

Civic Address of Property \_\_\_\_\_

Property Tax Roll Number \_\_\_\_\_

Legal Description of Property \_\_\_\_\_

Mailing Address \_\_\_\_\_

(2) Contact Person (who may be able to provide additional information about this application)

Name \_\_\_\_\_

Title \_\_\_\_\_

Address \_\_\_\_\_

Email \_\_\_\_\_

Telephone Number \_\_\_\_\_

(3) Organization Executives:

President / Chairperson \_\_\_\_\_

Vice President / Vice Chairperson \_\_\_\_\_

Treasurer \_\_\_\_\_

(4) Purpose of Organization (provide a brief description of the major programs/services/benefits delivered by your organization and the main user groups)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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(5) Date of Incorporation \_\_\_\_\_

(6) Registered Society? \_\_\_ Registration Number \_\_\_\_\_

(7) Charitable Organization Number (if applicable) \_\_\_\_\_

(8) Number of years in operation \_\_\_\_\_

(9) What fees are charged for admission and/or membership?

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(10) List all licences held by the organization, (e.g. licenses under the Community Care Facility Act, Hospital Act)

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(11) Does your organization own the property you are claiming exemption for?  
Yes \_\_\_ No \_\_\_ If no, please provide a copy of your current lease agreement.

(12) What is the principal use of the property? \_\_\_\_\_

(13) Please prepare and attach an appropriate scale drawing showing the following:  
a) Property boundaries and all dimensions;  
b) Location and size of all buildings (if more than one building, number 1, 2, 3, etc.);  
c) Location and size of all parking lots and capacity;  
d) Location and size of all major landscaped areas; and  
e) Location and size of undeveloped land.

(14) For each building identified on your drawing, indicate the purpose and use(s) of the building:

Building 1: \_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_

Building 2: \_\_\_\_\_

\_\_\_\_\_

Building 3: \_\_\_\_\_

\_\_\_\_\_

Building 4: \_\_\_\_\_

\_\_\_\_\_

- (15) Does anyone live in the building(s)? If yes
- a) How many people? \_\_\_\_\_
  - b) What is the square footage of the living area? \_\_\_\_\_

- (16) Does your organization receive any income from rental or use of the building(s), parking lot(s), or other portions of the land(s)?

Yes \_\_\_\_\_ No \_\_\_\_\_

If “yes”, indicate the amount of annual income for each and the total revenue from this source:

<u>Income Source</u>	<u>Annual Income</u>	<u>Hours per Day or Days per Week</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Total income from all sources \_\_\_\_\_

- (17) Provide information on income from rental or use of building on the exempt property, or other portions of the land, for example meeting rooms and fields.

Source of income	Organization using facility	Income received per use	Annual Income

(18) How is your organization accessible to the public?

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(19) How does your Society/Organization benefit the District of Squamish?

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(20) Please demonstrate that Squamish residents use your service/facilities and that the organization's regulation allow all Squamish residents to participate.

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(21) a. The number of users of your service during the most recent fiscal year \_\_\_\_\_  
b. Of these users, specify the number or % which are Squamish residents \_\_\_\_\_

(22) Is the organization run by volunteers, paid staff or a combination?

a. Please state the number of volunteers \_\_\_\_\_  
b. Please state the number of volunteer hours worked per year \_\_\_\_\_  
c. Please state the number and total hours of paid staff

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(23) Please include a copy of:

a. Your organizations financial statements for the most recent fiscal year (audited is preferred) if one is not available, please explain why \_\_\_\_\_

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b. Most recent registered charity information return (T3010) or non-profit society returns (T2 and T1044).

c. Budget for the current year.

(24) Please indicate all funding sources for your organization.

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(25) If your organization has received grants or tax exemptions in the previous three years from the District of Squamish, another municipality, other government or non-government organizations (i.e. Provincial Government, Federal Government, BC Housing) please provide the following information.

Year	Funding Agency	Type of Grant	Amount

(26) Does any of this funding include provision for property taxes? Yes \_\_\_ No \_\_\_

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(27) Provide information on pending applications for grants with municipalities, other government and non-government organizations.

Year	Funding Agency	Type of Grant	Amount

(28) Provide information on any other properties the organization owns and which provide revenue. (If not provided in your Financial Statements.)

Property	Annual Income

Property	Annual Income

(29) Please describe the impact on your organization if a permissive tax exemption is not awarded (e.g. increase membership fees, eliminating programs, solicit funding from additional sources, etc.).

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(30) If your organization provides non-market housing and / or affordable housing as defined by the Canada Mortgage and Housing Corporation detail the number of non-market housing units and number of affordable housing units.

Non - Market Housing Units \_\_\_\_\_

Affordable housing Units \_\_\_\_\_

(31) If your organization provides non-market housing and / or affordable housing as defined by the Canada Mortgage and Housing Corporation detail the advocacy efforts your organization is performing to attain funding for property taxation from BC Housing Corporation.

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**I certify that the information provided in this application and supporting documentation is true, accurate and that I am the authorized signatory for the applicant organization. I understand that the information supplied is subject to disclosure as outlined below.**

Name: \_\_\_\_\_

Signature: \_\_\_\_\_

Position: \_\_\_\_\_

Date: \_\_\_\_\_

Applications for Permissive Tax Exemption must be received by the last business day in July in the year prior to the taxation year for which exemption is requested in order to be included in the annual Permissive Taxation Exemption Bylaw. *i.e. An application for Permissive Taxation Exemption for the year 2025 must be received by 4:00p.m. on Wednesday, July 31, 2024.*

**Freedom of Information and Protection of Privacy Act**

The personal information collected on this form is done so pursuant to the Community Charter and/or the Local Government Act and in accordance with the Freedom of Information and Protection of Privacy Act. The personal information collected herein will be used only for the purpose of processing this application or request and for no other purpose. The District of Squamish considers this information to be public and it will be considered at meetings of the public and is available for public inspection. Further information may be obtained by speaking with the District of Squamish’s Director of Corporate Services at 604.815.5006 or 37955 Second Avenue, Squamish, BC.

## Information Sheet

Council of the District of Squamish is authorized by Section 224 of the Community Charter to grant a permissive exemption for the purposes outlined in the District of Squamish Permissive Tax Exemption Policy and all amendment thereto.

### APPLICATION PROCESS

- 1) Only charitable, philanthropic or other not for profit corporations, meeting the requirement of Section 224 of the Community Charter and Eligibility Criteria of the District of Squamish Permissive Tax Exemption Policy are eligible to apply.
- 2) All applications must be made on the application form provided by the District of Squamish.
- 3) Incomplete applications will not be processed.
- 4) All applications must be accompanied by:
  - a copy of your organization's financial statements,
  - a copy of your organization's current year's budget,
  - a copy of your registered charity return or non-profit society return (if applicable),
  - and other documentation outlined in the application form.
- 5) District of Squamish will place Permissive Tax Exemption information on the District of Squamish website.
- 6) Applications for Permissive Tax Exemption must be received by the last Friday in July in the year prior to the taxation year for which exemption is requested.  
  
i.e. An application for Permissive Taxation Exemption for the year 2025 must be received by 4:00 p.m. on Wednesday, July 31, 2024.

### APPLICATION REVIEW PROCESS

- 1) The General Manager of Financial Services and/or designate will receive and review the applications for completeness to determine whether the applicant meets the criteria of Section 224 Community Charter and the eligibility criteria of the District of Squamish Permissive Tax Exemption Policy.
- 2) The General Manager of Financial Services and/or designate will present to Council the extent of the tax exemptions eligible.
- 3) Final approval of applications will be confirmed by adoption of the permissive tax exemption bylaw on or before October 31 of each year prior to the year of exemption.



Attachment 1

**Community Charter – Division 7 – Permissive Exemptions**

**General authority for permissive exemptions**

**224** (1) A council may, by bylaw in accordance with this section, exempt land or improvements, or both, referred to in subsection (2) from taxation under section 197 (1) (a) [*municipal property taxes*], to the extent, for the period and subject to the conditions provided in the bylaw.

(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.

(3) The authority under subsection (2) (e) and (g) to (j) is not subject to section 25 (1) [*prohibition against assistance to business*].

(4) Subject to subsection (5), a bylaw under this section

(a) must establish the term of the exemption, which may not be longer than 10 years,

(b) may only be adopted after notice of the proposed bylaw has been given in accordance with section 227 *[notice of permissive tax exemptions]*, and

(c) does not apply to taxation in a calendar year unless it comes into force on or before October 31 in the preceding year.

- (5) Subsection (4) (a) and (b) does not apply in relation to exemptions under subsection (2) (f) and (h).
- (6) If only a portion of a parcel of land is exempt under this section, the bylaw under this section must include a description of the land that is satisfactory to the British Columbia Assessment Authority.
- (7) A bylaw under this section ceases to apply to property, the use or ownership of which no longer conforms to the conditions necessary to qualify for exemption and, after this, the property is liable to taxation.