

## **COUNCIL REPORT**

**To:** Mayor and Council

**From:** Finance

**Date:** October 2, 2023

**Subject:** Permissive Tax Exemption Bylaws

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### **RECOMMENDATION:**

THAT Council receives this report for information.

### **BACKGROUND:**

The District and its Grants Adjudication Committee recognize the significant value of volunteers, volunteer groups and agencies to the spiritual, educational, social, cultural and physical well-being of the community.

In accordance with Section 224 of the *Community Charter*, the District may, by bylaw, exempt certain land and/or improvements from property taxation. The purpose of these exemptions is to support community organizations that provide land and/or improvements for the public benefit. This support is in recognition of these groups as a valuable resource in helping the municipality provide a strong community focus and enhance residents' quality of life. In order to have an exemption in place for the upcoming fiscal year, a local government must have its permissive exemption bylaw adopted and in force by October 31 of the previous year.

At the August 24, 2020 Regular Meeting Council adopted Permissive Tax Exemption Policy 3.17, which provided guidelines and a process for reviewing and evaluating requests for Permissive Tax Exemptions. The new policy also includes the option to award the exemptions for up to three years instead of the previous annual exemption.

Council has previously granted exemptions from the municipal portion of the property taxes in the following legislated categories:

Section 224(2)(a) – Charitable, philanthropic or not for profit corporation that Council considers are used for a purpose that is directly related to the purposes of the corporation.

Section 224(2)(f) – In relation to property that is exempt under section 220(1)(h) (buildings for public worship), an area of land surrounding the exempt building, and a hall that is necessary to the exempt building and land on which the hall stands.

Section 224(2)(i) – Athletic or service clubs using land or improvements as a public park or recreation ground for public athletic or recreational purposes.

Following the review of applications received, it is recommended by the Grants Adjudication Committee that Council give first three readings to Bylaws No. 1505, 1506 and 1507 under the Bylaw section of the agenda, which would provide exemptions to the following organizations for three years (2024 – 2026) in the estimated amount of \$71,825.59.

Canadian Baptists of Western Canada  
Living Joy Christian Centre  
Mackenzie Alpine Riders Horse Club  
Mackenzie Community Arts Council  
Mackenzie Fish and Game Association  
Mackenzie Golf & Country Club  
Mackenzie Nordiques Cross-Country Ski Club  
Roman Catholic Episcopal Church  
Royal Canadian Legion - Mackenzie  
Trustees Congregation of Jehovah's Witnesses  
Youth for Christ Prince George

Schedule A, attached to this report, outlines the individual values of each Permissive Tax Exemption request for 2024-2026.

#### **NEXT STEPS:**

If Council provides first three readings to Permissive Tax Exemption Bylaws No. 1505, 1506 and 1507, the bylaws will be brought forward to the October 23, 2023 Regular Council meeting for adoption. Once adopted, a copy of the exemption bylaws are provided to BC Assessment, that codes the exemptions into the annual property assessment rolls.

#### **COUNCIL PRIORITIES:**

##### **Community and Social Development**

- Our investment in the municipality's services and infrastructure, our commitment to principles of social equity and well-being, and our belief in the value of resident engagement, creates a healthy community in which everyone feels valued and enjoys a high quality of life.

##### **Strong Governance and Finances**

- As the municipality's elected governing body, we serve all residents and businesses in the community. We engage residents and stakeholders on important issues and make our decisions through open and transparent processes. We are careful in our use of



resources, mindful of the need to maintain programs and services, while also meeting the community's infrastructure needs.

**RESPECTFULLY SUBMITTED:**

Kerri Borne, Chief Financial Officer

**Reviewed By:** Corporate Services

**Approved By:** Chief Administrative Officer