

CRITERIA AND INFORMATION FOR CITY OF PRINCE GEORGE PROPERTY TAX EXEMPTIONS - 2024

Deadline for submissions: June 30, 2023

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 municipality. To be considered for a permissive tax exemption, the applicant must satisfy the provisions of the *Community Charter* and the City of Prince George Tax Exemption Policy and Procedures. A tax exemption is similar in effect to a cash grant, and forms part of the overall City's financial assistance program. There is no obligation on the part of Council to grant exemptions.
2. To effect an exemption, Council must adopt, on or before October 31st, a bylaw which describes the boundaries of the exempt land and includes a plan showing the portion of the land exempt and the portion taxable. Successful applicants will be considered for permissive tax exemptions for a period that coincides with the existing Council's term of office (maximum of 4 years) subject to an annual renewal statement.
3. The City of Prince George provides permissive tax exemptions to eligible organizations when the principal use of the exempted property is not-for-profit program and service delivery that supports the City's social development priorities. The eligibility criteria are as follows:
 - (a) Subject Property must be one of:
 - Land and/or improvements owned by
 - Land and/or improvements ancillary to a statutory exemption under s. 220 of the *Community Charter*
 - Land and/or improvements otherwise exempt from taxation under s. 220 of the *Community Charter*
 - (b) Nature of Organization must be:
 - Non-profit organization
 - Charitable/philanthropic organization
 - Athletic or Service Club/Associations

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- Care facility/licensed private hospital
 - Partner of the municipality by agreement under s. 225 of the *Community Charter*
 - Other local authority
 - Organization eligible to s. 220 statutory exemption (e.g. place of public worship, cemetery, library, Indian land, seniors' homes, hospital, etc.)
- (c) The applicant organization's use of the land/improvements must benefit the community in one or more of the following ways:
- equitable access to health and other support services necessary to maintain quality of life;
 - safety;
 - social inclusion;
 - access to public recreation, culture, and/or arts opportunities; or
 - housing with onsite services for individuals with physical, mental, or psychiatric disabilities.
- (d) To be considered for a permissive tax exemption, organizations must demonstrate that:
- the program or service meets a community need;
 - any commercial activity undertaken on the exempt property is not in competition with for-profit businesses and;
 - the annual value of the exemption does not exceed the annual operating budget for the program or service.
4. The applicant must provide financial statements for their organization and must include:
- a balance sheet;
 - a statement of revenue and expenditure and
 - signatures by two of the organization's directors.

Depending on the timing of your year end, 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



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6. If any information on this application changes, the City of Prince George 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 in daycare/preschool/residential facilities, etc.
7. Return completed applications and supporting documentation by June 30, 2023 to:

Supervisor, Revenue Services
City Hall
1100 Patricia Boulevard
Prince George, British Columbia, V2L 3V9

Or email at pte@princegeorge.ca

The organization should be prepared to support its application in person, should it be requested to do so. Additional information may be requested.

Inquiries may be directed to 311 or 250.561.7600 if outside of City limits.



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**CITY OF PRINCE GEORGE
2024 PERMISSIVE TAX EXEMPTION APPLICATION**

NEW	RENEWAL

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 Telephone Number: _____

E-Mail Address: _____

Secondary Contact Person: _____

Title: _____

Address: _____

Daytime Telephone Number: _____

E-Mail Address: _____





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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.

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, daycare/preschool and residential facilities.

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	ft ² of area





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3. Organization Information:

- a. Approximate number of members or attendees: _____
- b. Number of volunteers and volunteer hours: _____
- c. Fees charged for members: _____

4. Facility Use Information:

- a. Number of hours per week facility is used for the organization's purpose: _____
- b. Number of days per week facility is used for the organization's purpose: _____
- c. Number of weeks per year facility is used for the organization's purpose: _____
- d. Identify (who are) the user groups using facility : _____
- e. How many participants are associated with the user group(s) _____
- f. How many events are held annually at this facility: _____
- g. How many participants are associated with the events: _____
- h. Are the events hosted at this facility at the local, provincial or national level:

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 City of Prince George, other governments or agencies from whom a grant has been requested for the 2024 calendar year and note if approved, denied or pending, for all activities or programs of the organization.





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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

