

DATE August 20, 2021

TO STANDING COMMITTEE ON FINANCE AND AUDIT

NAME AND TITLE Kris Dalio, Director of Finance

SUBJECT: 2022 Permissive Tax Exemptions

ATTACHMENT(S): Recommended 2022 Permissive Tax Exemptions

#### RECOMMENDATION(S):

That the Standing Committee on Finance and Audit recommend that Council approve the 2022 Permissive Tax Exemptions itemized in the attachment to the report dated August 20, 2021 from the Director of Finance titled “2022 Permissive Tax Exemptions”.

#### PURPOSE

The report provides the Standing Committee on Finance and Audit with an itemized list of the applications that meet the criteria for 2022 Permissive Tax Exemptions and requests that the Committee recommend that Council approve the exemptions.

#### STRATEGIC PRIORITIES

Sustainable Finance Guideline 5.5 indicates that Permissive Tax Exemptions are a means for Council to support organizations within the community to further Council’s objectives of enhancing quality of life and delivering services economically. There is no obligation on Council’s part to grant exemptions.

#### POLICY/REGULATORY ANALYSIS

Council approves Permissive Tax Exemptions in accordance with the authority granted through Section 224 of the *Community Charter*.

The Permissive Tax Exemption Policy was used in conjunction with the Permissive Tax Exemption Administrative Procedure to adjudicate the Permissive Tax Exemptions. As per the Policy, the length of the exemptions provided will be granted to the organizations for a period that coincides with the existing Council’s term of office, up to a maximum of 4 years. However, the owners of the exempted properties are expected to apply annually and state any changes that have occurred, which are then reviewed by Administration.

#### FINANCIAL CONSIDERATIONS

Permissive Tax Exemptions are generally granted for non-profit organizations, places of public worship, and municipal tenants. The total estimated value for the tax exemptions in this report’s recommendations is \$1,996,364 or 1.75% of the tax levy (based on 2021 tax rates and assessment values). The exact amount of these exemptions will not be known until the time that BC Assessment releases the revised property tax roll in 2022.

## Non-Profit Organizations

The estimated value of exemptions recommended for non-profit organizations for 2022 is \$1,183,572; the value of new exemptions recommended by Administration is \$12,859. The new non-profit applications are:

1. 80-00174-000 Queensway Garden Club – The Garden Club is seeking an exemption for this land used to grow, harvest and share gardening knowledge. There are 62 garden plots and 20 raised beds available at reasonable rates per year. This application does not meet the requirements for an exemption, as the land is not owned by the society. Exemption could still be possible if the owner of the property were otherwise eligible for exemption through the Permissive Tax Exemption Policy and Procedure but the owner also does not meet eligibility criteria.
2. 00-19697-020, 00-19697-021, 00-19697-022, 00-19697-023, 00-19697-024 – AiMHi – Prince George Association for Community Living – 10 Units were built as accessible housing with the intent of providing subsidized, low cost, non-profit housing for people in need. Need is identified through low income, status as seniors (65+), or disability. Priority is given to people that meet multiple categories and mobility issues. Nine units are rented out within the need categories and the 10<sup>th</sup> unit is rented out at fair market value. The 10<sup>th</sup> unit is not included in the exemption application. More information was needed at the time of the report to see if onsite services are provided to these units to determine eligibility.

*Administration recommends that the AiMHi application be approved if it meets eligibility.*

*Administration recommends that the Queensway Garden Club application be DENIED as they do not meet the requirements for exemption.*

## Places of Public Worship

Places of Public Worship generally receive statutory tax exemptions. The Permissive Exemption they apply for relates to the hall and the land surrounding the school or place of worship. The estimated value of exemptions for places of worship for 2022 is \$270,246.

There are no new applications for exemption for Places of Worship.

## Municipal Tenants

Municipal Tenants who meet the criteria of the Permissive Tax Exemption program can apply if the property taxes are not already a financial consideration as part of their lease agreement. The estimated value of the exemptions recommended for municipal tenants in 2022 is \$542,546. The value of the new exemption recommended by Administration is \$1,040. There is one new application for Municipal tenant:

1. 00-01182-002, 00-01182-003 Prince George Lawn Bowling Club – The use of the bowling green which provides low impact exercise to seniors, and other interested parties in a healthy and safe environment.

*Administration recommends that the Prince George Lawn Bowling Club application be approved.*

As in prior years, BC Assessment will assess City tenants for commercial areas and those areas will be taxable. The taxable portion, which is unknown at this time, is not reflected in this report. Therefore, the estimated tax assistance for City tenants may be slightly overstated.

**SUMMARY AND CONCLUSION:**

The recommended permissive exemption amount for 2022 (\$1,996,364) does not include statutory exemptions provided under Section 220 of the *Community Charter*. Administration recommends that the Standing Committee on Finance and Audit recommend that Council approve the itemized list in the attached 2022 recommended permissive tax exemptions.

**RESPECTFULLY SUBMITTED:**

Kris Dalio, Director of Finance

**APPROVED:**

Walter Babicz, City Manager

Meeting Date: [2021/08/30]

**PERMISSIVE TAX EXEMPTIONS**

**2022 Bylaw, 2021 Assessment, 2021 Tax Rate**

\*exempt land and improvement values and classes based on BC Assessment 2021 revised roll data\*

<b>Folio</b>	<b>Group</b>	<b>Civic Address</b>	<b>TOTAL</b>
	<b>NON PROFIT</b>		
00-06910-000	Aboriginal Housing Society	1919 17th Avenue	33,013.19
00-02325-001	AiMHi - Prince George Association for Community Living	1686 -1680 Burden St	2,302.92
00-13171-000	AiMHi - Prince George Association for Community Living	1873 Garden Dr	2,163.14
00-15922-000	AiMHi - Prince George Association for Community Living	269 Kelly Street	1,883.60
00-16227-000	AiMHi - Prince George Association for Community Living	2655 Hammond Ave	1,518.86
00-16256-000	AiMHi - Prince George Association for Community Living	2720 Hammond Ave	1,767.12
00-16478-000	AiMHi - Prince George Association for Community Living	167 Patterson St S	2,189.77
00-17605-156	AiMHi - Prince George Association for Community Living	127 Duncan Place	2,469.31
00-17642-000	AiMHi - Prince George Association for Community Living	501 Radcliffe Dr	2,482.62
00-19697-010	AiMHi - Prince George Association for Community Living	950 Kerry St	30,781.85
00-19802-000	AiMHi - Prince George Association for Community Living	1350 Genevieve Cres	2,069.96
00-19859-000	AiMHi - Prince George Association for Community Living	4249 Davie Ave	2,243.01
00-20135-000	AiMHi - Prince George Association for Community Living	4212 Ness Ave	2,169.80
00-20440-000	AiMHi - Prince George Association for Community Living	1250 Parsnip Cres	2,109.90
00-21054-000	AiMHi - Prince George Association for Community Living	4404 1st Ave	1,528.84
00-21161-000	AiMHi - Prince George Association for Community Living	4440 1st Ave	1,556.80
00-21162-000	AiMHi - Prince George Association for Community Living	4444 1st Ave	1,552.14
00-21180-022	AiMHi - Prince George Association for Community Living	341 Mullett Cres	2,036.68
00-21183-007	AiMHi - Prince George Association for Community Living	4703 Freimuller Ave	2,635.71
00-21273-000	AiMHi - Prince George Association for Community Living	386 Green Place	3,347.88
00-21821-045	AiMHi - Prince George Association for Community Living	4358 Eaglenest Cres	2,555.84
00-22306-000	AiMHi - Prince George Association for Community Living	483 Brigade Dr	1,863.63
00-22306-001	AiMHi - Prince George Association for Community Living	475 Brigade Dr	1,823.70
00-22319-025	AiMHi - Prince George Association for Community Living	4255 Trapper Ave	2,495.94
00-24130-020	AiMHi - Prince George Association for Community Living	2690 Ospika Blvd	3,254.70
00-24309-000	AiMHi - Prince George Association for Community Living	2471 Lisgar Cres	2,502.59
00-25118-000	AiMHi - Prince George Association for Community Living	2896 Sycamore Cres	2,109.90
00-25373-498	AiMHi - Prince George Association for Community Living	4057 Campbell Ave	2,076.62
00-26281-000	AiMHi - Prince George Association for Community Living	2440 Abbott Cres	1,557.46
00-26719-000	AiMHi - Prince George Association for Community Living	128 Aitken Cres	1,870.29
80-00194-000	AiMHi - Prince George Association for Community Living	930-940 LaSalle Ave	3,015.76
90-09460-790	AiMHi - Prince George Association for Community Living	7742 Lemoyne Pl	2,056.65
90-19791-199	AiMHi - Prince George Association for Community Living	6899 O'Grady Rd	3,407.78
90-24005-150	AiMHi - Prince George Association for Community Living	10057 Kelly Rd N	2,836.05
90-28505-000	AiMHi - Prince George Association for Community Living	3990 Northwood Pulpmill Rd	3,331.91
90-31900-006	AiMHi - Prince George Association for Community Living	3036 Seton Cres	2,662.33
90-33205-031	AiMHi - Prince George Association for Community Living	6839 Lilac Cres	2,076.62
00-21297-612	AiMHi - Prince George Association for Community Living	4333 Galinis Ave	2,955.19
00-00475-000	AWAC-An Association Advocating for Women and Children	144 George St	23,424.16
00-01913-000	Canadian Cancer Society	1100 Alward St	160,746.04
80-00313-006	Canadian Mental Health Association	2816 Norwood St	1,619.67
80-00442-004	Canadian Mental Health Association	2652 Moss Ave	1,960.14
00-03731-000	Canadian Red Cross Society, The	1399 6th Ave	32,067.82
80-00337-000	Carefree Society	2832 Queensway	3,797.68
00-27507-000	Carney Hill Neighbourhood Centre Society	2105 Pine St	2,411.41
00-03235-000	Carrier Sekani Family Services	987 4th Ave	16,733.87
00-21180-030	Carrier Sekani Family Services	357 Mullet Cr	2,502.59
90-09300-052	Carrier Sekani Family Services	2668 Hollandia Dr	2,369.48
00-03026-000	Carrier Sekani Family Services	835 3rd Ave	11,296.99
00-26652-000	Carrier Sekani Family Services	2025 Victoria St	5,501.99
00-26301-000	Child Development Centre of Prince George and District Association	1687 Strathcona Ave	8,856.90
00-26078-000	Child Development Centre of Prince George and District Association	2315 Spruce Street	3,374.45
90-19832-000	Emmaus Place Society	6373 Hillcrest Place	2,515.90
00-28831-002	Fraser Fort George Museum Society	333 Becott Place	55,259.98
90-32183-000	Hart Highlands Winter Club	3740 Winslow Dr	4,789.85
90-32264-000	Hart Highlands Winter Club	6168 Crown Dr	1,204.71
90-31555-005	Hart Pioneer Centre Association	6986 Hart Highway	12,224.84
00-00429-000	Immigrant and Multicultural Services Society of Prince George	1270 2nd Ave	19,598.81
00-00425-000	Immigrant and Multicultural Services Society of Prince George	1240 2nd Ave	4,736.92
00-00920-000	Intersect Youth & Family Services Society	1294 - 1288 3rd Ave	19,110.47
00-03643-008	Intersect Youth & Family Services Society	1077 5th Avenue	2,280.56
00-06349-000	Le Cercle Des Canadiens Francais de Prince George	1752 Fir St	3,665.82
00-02859-000	Tano T'enneh General Partner Corporation	355 Vancouver	40,841.70
90-20032-000	Nature Trust of British Columbia	North Nechako Rd	148.43
90-20355-010	Nature Trust of British Columbia	9927 Ferguson Lake Rd	221.38
90-22008-010	Nature Trust of British Columbia	9915 Ferguson Lake Rd	256.25
00-00435-000	Northern John Howard Society of BC	150 - 154 Quebec St	7,959.98
00-04442-000	Phoenix Transition Society	1770 11th Ave	0.00
00-04444-000	Phoenix Transition Society	1780 11th Ave	1,337.82
00-04492-000	Phoenix Transition Society	1775 11th Ave	1,823.70
00-04494-000	Phoenix Transition Society	1765 11th Ave	1,990.09
00-14060-000	Phoenix Transition Society	715 -709 Ewert St	3,361.19
00-01997-000	Prince George & District Elizabeth Fry Society	1220 Lethbridge St	3,333.91
00-03525-000	Prince George & District Elizabeth Fry Society	1575 5th ave	23,554.38
00-03730-013	Prince George & District Elizabeth Fry Society	1373 6th Ave	6,516.06
00-00560-000	Prince George Activator Society	770 - 760 Second Ave	9,591.05
00-01608-010	Prince George Alano Society	725 Alward St	2,127.87
00-02989-000	Prince George Brain Injured Group	1046-1070 4th Ave	13,852.65

Folio	Group	Civic Address	TOTAL
00-00892-000	Prince George Christian Outreach Building Society	1164 3rd Ave	4,753.20
00-25510-000	Prince George Golf & Curling Club	2565 Recplace Dr	163,807.43
00-25512-000	Prince George Golf & Curling Club	2601 Recplace Dr	39,392.95
00-26981-050	Prince George Hospice Society	3089 Clapperton St	11,314.91
00-26986-010	Prince George Hospice Society	1506 Ferry Ave	8,611.10
00-03597-000	Prince George Italian Club	1209 5th Avenue	4,316.95
90-19863-279	Prince George Knight's Society	7201 St Lawrence Ave	18,003.56
00-03354-000	Prince George Masonic Temple Ltd	480 450 Vancouver St	5,234.44
00-00436-003	Prince George Native Friendship Centre	140 Quebec Street Unit 101	2,768.83
00-00459-000	Prince George Native Friendship Centre	171 George St	6,083.43
00-00461-000	Prince George Native Friendship Centre	191 George St	2,064.06
00-00474-995	Prince George Native Friendship Centre	138 George St	21,487.07
00-00997-000	Prince George Native Friendship Centre	1600 3rd Ave	99,898.58
00-02793-000	Prince George Native Friendship Centre	1945 3rd Ave	2,096.59
00-14676-000	Prince George Native Friendship Centre	657 Douglas St	3,381.16
00-21046-000	Prince George Native Friendship Centre	122 - 110 Anderson St	2,163.14
90-18117-000	Prince George Rod & Gun Club	9444 Hartman Rd	4,511.30
00-11442-000	Salvation Army Centre of Hope, The	3500 18th Ave	37,358.19
90-26317-100	Seventh Day Adventist Church(BC Confernce)(School)	3310 Sutherland Rd	4,552.98
00-03558-000	Sources Community Resources Society	575 Brunswick St	13,396.86
00-00758-000	St John Council for BC Properties	470 3rd Ave	12,485.29
00-00756-000	St John Society(BC&Yukon)	450 3rd Ave	6,267.06
00-06934-000	St. Patrick's House Society	1735 Yew St	1,876.94
00-00422-000	St. Vincent de Paul Society St. Francis of Assissi Conference	1224-1204 2nd Ave	13,738.70
00-02854-000	St. Vincent de Paul Society St. Francis of Assissi Conference	1645-1647 3rd Ave	6,381.01
00-02878-000	Timbers Community Church(Christian & Missionary Alliance	1553-1557 3rd Ave	6,314.92
00-05226-000	Yalenka Ukrainian Cultural Society	933 Patricia Blvd	3,208.41
			<b>1,170,712.61</b>
	New Non Profit Applications		
00-19697-024	AIMHi - Prince George Association for Community Living	4082 4080 Davie Ave	2,881.97
00-19697-023	AIMHi - Prince George Association for Community Living	4090 4094 Davie Ave	2,502.59
00-19697-022	AIMHi - Prince George Association for Community Living	4098 4096 Davie Ave	2,602.43
00-19697-021	AIMHi - Prince George Association for Community Living	4106 4110 Davie Ave	2,289.61
00-19697-020	AIMHi - Prince George Association for Community Living	4114 4118 Davie Ave	2,582.46
80-00174-000	Queensway Garden Club	2121 Queensway	838.63
			12,859.06
			<b>1,183,571.67</b>
	<b>PUBLIC WORSHIP</b>		
90-40328-020	BC Muslim Association	4668 5th Avenue	3,360.22
00-19719-001	Church of Acts 29	1011 Ospika Blvd S	1,104.87
00-28501-000	Central Fellowship Baptist Church of Prince George	2840 Clapperton St	1,151.46
00-07002-000	Christian Reformed Church of Prince George	1905 Willow St	8,033.11
00-22270-000	Church of Jesus Christ of Latter Day Saints in Canada	4180 5th Ave	10,165.58
90-08746-010	College Heights Baptist Church	5401 Moriarty Cres	7,873.85
90-31654-000	East Hart Congregation of Jehovah's Witnesses, Trustees For	6720 Dagg Rd	1,745.16
00-21200-000	Evangelical Free Church of Prince George	4590 5th Ave	1,492.90
90-28242-000	Faith Alive Fellowship Inc	3400 Hart Hwy	1,080.91
00-15322-000	First Baptist Church(Conv of Baptist Churches of BC	483 Gillett St	2,343.76
00-12893-000	Fort George Baptist Church	3035 15th Ave	8,790.16
00-12968-000	Fort George Baptist Church	1600 Johnson St	11,311.14
00-03527-000	Fraser Basin Property Society (St. Michael's and All Angels' Church)	1553 5th Ave	2,081.97
00-03529-000	Fraser Basin Property Society (St. Michael's and All Angels' Church)	1505 5th Ave	5,690.73
00-06930-000	Gateway Christian Ministries	2055 20th Ave	5,730.67
00-25407-045	Grace Anglican Church-Fraser Basin Property Soc	2640 Goheen St	2,304.11
00-21819-080	Greek Orthodox Church(Hellenic Community)	511 Tabor Blvd S	1,251.30
90-11501-115	Guru Nanak Darbar Sikh Society	4292 Davis Rd	1,198.71
90-11501-118	Guru Nanak Darbar Sikh Society	4298 Davis Rd	2,189.28
00-15212-005	Gurugobind Singh Temple Association	443 Kelly St S	2,748.86
90-31600-000	Hart Pentecostal Church (Pentecostal Assemblies of Canada)	6912 Hart Hwy	1,909.45
90-31901-125	Hartland Baptist Church, Inc	6599 Driftwood Rd	1,723.86
90-32221-000	Heritage Free Presbyterian Church	4020 Balsum Rd	2,448.56
90-31529-001	Kelly Road Gospel Chapel	7046 Kelly Rd S	1,291.23
00-21672-200	Kingdom Hall of Jehovah's Witnesses, Trustees of Spruceland Congregation	4336 15th Ave	1,349.80
00-19655-000	Lakewood Alliance(Christian and Missionary Alliance)	4001 5th Ave	1,973.45
00-24245-001	Our Saviour's Lutheran Church	3590 Dufferin Ave	1,158.11
00-25236-150	Overcoming Faith Centre Inc	4520 Wheeler Rd	3,526.45
00-01249-000	Prince George City Church	439 Cassiar St	2,002.20
00-05273-000	Prince George Gospel Chapel	1590 Queensway	770.75
00-19765-002	Prince George Mission	4110 15th Ave	2,529.22
00-22218-000	Prince George Pentecostal Church (Prince George Tabernacle Society)	497 Ospika Blvd S	1,795.74
90-18119-020	Roman Catholic Episcopal Pr Rupert - Immaculate Conception Church/School	3285 Cathedral Ave	1,602.06
00-05195-000	Roman Catholic Episcopal Pr Rupert - Sacred Heart	887 785 Patricia Blvd	459.25
90-33205-148	Roman Catholic Episcopal Pr Rupert - Christ our Saviour	4514 Austin Rd West	1,534.17
90-19786-000	Roman Catholic Episcopal Pr Rupert - Diocesan Centr	6500 Southridge Ave	124,057.08
00-05196-000	Roman Catholic Episcopal Pr Rupert - Sacred Heart	1453 1387 Hemlock St	5,860.11
00-08598-000	Roman Catholic Episcopal Pr Rupert - St Mary's	1088 Gillett St	5,388.04
00-19676-000	Salvation Army Community Church, The	777 Ospika Blvd	4,586.05
00-21670-000	Seventh-Day Adventist Church-BC Corporation of the	4388 15th Ave	1,792.42
00-24343-000	St. George's Ukrainian Catholic Church(Ukrainian Catholic Episcopal Corp of Western	2414 Vanier Dr	812.01
00-04654-000	St. Giles Presbyterian Church, Trustees of the Congregation of	1500 Edmonton St	2,456.00
90-38952-001	St. Michael's Ukrainian Greek Orthodox Church, Trustees of	2793 Range Rd	1,043.63

