

STAFF REPORT TO FINANCE AND AUDIT COMMITTEE

1100 Patricia Blvd. | Prince George, BC, Canada V2L 3V9 | www.princegeorge.ca

DATE: August 19, 2022

TO: STANDING COMMITTEE ON FINANCE AND AUDIT

NAME AND TITLE: Kris Dalio, Director of Finance

SUBJECT: 2023 Permissive Tax Exemptions

ATTACHMENT(S): Recommended 2023 Permissive Tax Exemptions

RECOMMENDATION(S):

That the Standing Committee on Finance and Audit recommend that Council approve the 2023 Permissive Tax Exemptions itemized in the attachment to the report dated August 19, 2022 from the Director of Finance titled "2023 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 2023 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 \$2,064,393 or 1.74% of the tax levy (based on 2022 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 2023.

Non-Profit Organizations

The estimated value of exemptions recommended for non-profit organizations for 2023 is \$1,317,652; the value of the new exemption recommended by Administration is \$1,776. The new non-profit application is:

1. 00-14674-000 Elks Lodge 122 Prince George – The Elks Lodge facility serves as a community hall which supports social inclusion, access public recreation, culture and arts opportunities. Examples of the above are: Card Clubs, Sewing Clubs, Religious Events, the May Day parade, and other charity events.

Administration recommends this application be approved.

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 2023 is \$260,291 and there are no new applications 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 2023 is \$486,449 and there are no new applicants for Municipal Tenants.

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 2023 of \$2,064,393 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 2023 recommended permissive tax exemptions.

RESPECTFULLY SUBMITTED:

Kris Dalio, Director of Finance

APPROVED:

Walter Babicz, City Manager
Meeting date: August 29, 2022

PERMISSIVE TAX EXEMPTIONS 2023 Bylaw, 2022 Assessment, 2022 Tax Rate *exempt land and improvement values and classes based on BC Assessment 2022 revised roll data*			
FOLIO	GROUP	CIVIC ADDRESS	TOTAL
	NON PROFIT		
00-06910-000	Aboriginal Housing Society	1919 17th Avenue	26,451.07
00-02325-001	AiMHi - Prince George Association for Community Living	1686 -1680 Burden St	2,556.44
00-13171-000	AiMHi - Prince George Association for Community Living	1873 Garden Dr	2,395.22
00-15922-000	AiMHi - Prince George Association for Community Living	269 Kelly Street	2,009.45
00-16227-000	AiMHi - Prince George Association for Community Living	2655 Hammond Ave	1,612.17
00-16256-000	AiMHi - Prince George Association for Community Living	2720 Hammond Ave	1,877.02
00-16478-000	AiMHi - Prince George Association for Community Living	167 Patterson St S	2,383.70
00-17605-156	AiMHi - Prince George Association for Community Living	127 Duncan Place	2,481.59
00-17642-000	AiMHi - Prince George Association for Community Living	501 Radcliffe Dr	2,752.20
00-19697-010	AiMHi - Prince George Association for Community Living	950 Kerry St	32,056.24
00-19802-000	AiMHi - Prince George Association for Community Living	1350 Genevieve Cres	2,107.33
00-20135-000	AiMHi - Prince George Association for Community Living	4212 Ness Ave	2,222.49
00-20440-000	AiMHi - Prince George Association for Community Living	1250 Parsnip Cres	2,216.73
00-21054-000	AiMHi - Prince George Association for Community Living	4404 1st Ave	1,531.56
00-21161-000	AiMHi - Prince George Association for Community Living	4440 1st Ave	1,537.32
00-21162-000	AiMHi - Prince George Association for Community Living	4444 1st Ave	1,531.56
00-21180-022	AiMHi - Prince George Association for Community Living	341 Mullett Cres	2,113.09
00-21183-007	AiMHi - Prince George Association for Community Living	4703 Freimuller Ave	2,706.14
00-21273-000	AiMHi - Prince George Association for Community Living	386 Green Place	2,769.47
00-21821-045	AiMHi - Prince George Association for Community Living	4358 Eaglenest Cres	2,590.98
00-22306-000	AiMHi - Prince George Association for Community Living	483 Brigade Dr	1,842.48
00-22306-001	AiMHi - Prince George Association for Community Living	475 Brigade Dr	1,813.69
00-22319-025	AiMHi - Prince George Association for Community Living	4255 Trapper Ave	2,493.10
00-24130-020	AiMHi - Prince George Association for Community Living	2690 Ospika Blvd	3,293.43
00-24309-000	AiMHi - Prince George Association for Community Living	2471 Lisgar Cres	2,648.56
00-25118-000	AiMHi - Prince George Association for Community Living	2896 Sycamore Cres	2,303.10
00-25373-498	AiMHi - Prince George Association for Community Living	4057 Campbell Ave	2,274.31
00-26281-000	AiMHi - Prince George Association for Community Living	2440 Abbott Cres	1,612.17
00-26719-000	AiMHi - Prince George Association for Community Living	128 Aitken Cres	1,957.63
80-00194-000	AiMHi - Prince George Association for Community Living	930-940 LaSalle Ave	3,950.39
90-09460-790	AiMHi - Prince George Association for Community Living	7742 Lemoyne Pl	2,170.67
90-19791-199	AiMHi - Prince George Association for Community Living	6899 O'Grady Rd	3,621.62
90-24005-150	AiMHi - Prince George Association for Community Living	10057 Kelly Rd N	2,550.68
90-28505-000	AiMHi - Prince George Association for Community Living	3990 Northwood Pulpmill Rd	3,066.57
90-31900-006	AiMHi - Prince George Association for Community Living	3036 Seton Cres	2,648.56
90-33205-031	AiMHi - Prince George Association for Community Living	6839 Lilac Cres	2,314.61
00-21297-612	AiMHi - Prince George Association for Community Living	4333 Galinis Ave	2,988.27
00-00475-000	AWAC-An Association Advocating for Women and Children	144 George St	23,635.54
00-01913-000	Canadian Cancer Society	1100 Alward St	137,826.00
80-00377-006	Canadian Mental Health Association	2816 Norwood St	1,468.22
80-00442-004	Canadian Mental Health Association	2652 Moss Ave	2,061.27
80-00337-000	Carefree Society	2832 Queensway	3,627.38
00-27507-000	Carney Hill Neighbourhood Centre Society	2105 Pine St	2,370.46
00-03235-000	Carrier Sekani Family Services	987 4th Ave	17,546.72
00-21180-030	Carrier Sekani Family Services	357 Mullet Cr	2,567.95
90-09300-052	Carrier Sekani Family Services	2668 Hollandia Dr	2,752.20
00-03026-000	Carrier Sekani Family Services	835 3rd Ave	11,860.95
00-26652-000	Carrier Sekani Family Services	2025 Victoria St	5,537.51
00-26301-000	Child Development Centre	1687 Strathcona Ave	8,119.86
00-26078-000	Child Development Centre	2315 Spruce Street	3,028.57
00-26299-001	Child Development Centre	1777 Strathcona Street	1,265.26
90-19832-000	Emmaus Place Society	6373 Hillcrest Place	2,280.07

PERMISSIVE TAX EXEMPTIONS 2023 Bylaw, 2022 Assessment, 2022 Tax Rate *exempt land and improvement values and classes based on BC Assessment 2022 revised roll data*			
FOLIO	GROUP	CIVIC ADDRESS	TOTAL
00-28831-002	Fraser Fort George Museum Society	333 Becott Place	50,924.36
90-32183-000	Hart Highlands Winter Club	3740 Winslow Dr	4,416.19
90-32264-000	Hart Highlands Winter Club	6168 Crown Dr	1,243.67
90-31555-005	Hart Pioneer Centre Association	6986 Hart Highway	12,479.91
00-00429-000	Immigrant and Multicultural Services Society of Prince George	1270 2nd Ave	18,669.48
00-00425-000	Immigrant and Multicultural Services Society of Prince George	1240 2nd Ave	4,375.89
00-00920-000	Intersect Youth & Family Services Society	1294 - 1288 3rd Ave	19,216.47
00-03643-008	Intersect Youth & Family Services Society	1077 5th Avenue	2,323.25
00-06349-000	Le Cercle Des Canadiens Francais de Prince George	1752 Fir St	3,034.33
00-02859-000	Tano T'enneh General Partner Corporation	355 Vancouver	37,497.31
90-20032-000	Nature Trust of British Columbia	North Nechako Rd	170.43
90-20355-010	Nature Trust of British Columbia	9927 Ferguson Lake Rd	260.54
90-22008-010	Nature Trust of British Columbia	9915 Ferguson Lake Rd	294.22
00-00435-000	Northern John Howard Society of BC	150 - 154 Quebec St	8,219.18
00-04444-000	Phoenix Transition Society	1780 11th Ave	1,548.83
00-04492-000	Phoenix Transition Society	1775 11th Ave	1,669.74
00-04494-000	Phoenix Transition Society	1765 11th Ave	2,153.39
00-14060-000	Phoenix Transition Society	715 -709 Ewert St	3,264.64
00-01997-000	Prince George & District Elizabeth Fry Society	1220 Lethbridge St	3,656.16
00-03525-000	Prince George & District Elizabeth Fry Society	1575 5th ave	21,778.67
00-03730-013	Prince George & District Elizabeth Fry Society	1373 6th Ave	6,016.84
00-00560-000	Prince George Activator Society	770 - 760 Second Ave	8,728.73
00-01608-010	Prince George Alano Society	725 Alward St	1,887.96
00-02989-000	Prince George Brain Injured Group	1046-1070 4th Ave	14,307.99
00-00892-000	Prince George Christian Outreach Building Society	1164 3rd Ave	4,836.50
00-25510-000	Prince George Golf & Curling Club	2565 Recplace Dr	144,607.08
00-25512-000	Prince George Golf & Curling Club	2601 Recplace Dr	287,987.96
00-26981-050	Prince George Hospice Society	3089 Clapperton St	9,580.88
00-26986-010	Prince George Hospice Society	1506 Ferry Ave	7,513.86
00-03597-000	Prince George Italian Club	1209 5th Avenue	5,346.07
90-19863-279	Prince George Knight's Society	7201 St Lawrence Ave	17,287.63
00-03354-000	Prince George Masonic Temple Ltd	480 450 Vancouver St	5,074.01
00-00436-003	Prince George Native Friendship Centre	140 Quebec Street Unit 101	1,507.95
00-00459-000	Prince George Native Friendship Centre	171 George St	5,533.19
00-00461-000	Prince George Native Friendship Centre	191 George St	1,908.69
00-00474-995	Prince George Native Friendship Centre	138 George St	20,324.84
00-00997-000	Prince George Native Friendship Centre	1600 3rd Ave	93,390.61
00-02793-000	Prince George Native Friendship Centre	1945 3rd Ave	2,130.36
00-14676-000	Prince George Native Friendship Centre	657 Douglas St	3,494.95
00-21046-000	Prince George Native Friendship Centre	122 - 110 Anderson St	2,078.54
90-18117-000	Prince George Rod & Gun Club	9444 Hartman Rd	5,233.79
00-11442-000	Salvation Army Centre of Hope, The	3500 18th Ave	38,568.25
00-03558-000	Sources Community Resources Society	575 Brunswick St	12,652.64
00-00758-000	St John Council for BC Properties	470 3rd Ave	12,983.71
00-00756-000	St John Society(BC&Yukon)	450 3rd Ave	6,514.89
00-06934-000	St. Patrick's House Society	1735 Yew St	1,612.17
00-00422-000	St. Vincent de Paul Society St. Francis of Assissi Conference	1224-1204 2nd Ave	14,250.42
00-02854-000	St. Vincent de Paul Society St. Francis of Assissi Conference	1645-1647 3rd Ave	6,448.67
00-02878-000	Timbers Community Church(Christian & Missionary Alliance	1553-1557 3rd Ave	6,204.54
00-05226-000	Yalenka Ukrainian Cultural Society	933 Patricia Blvd	3,266.08
	NEW		
00-14674-000	Elks Lodge 122	663 Douglas Street	1,776.26
			1,317,652.30

PERMISSIVE TAX EXEMPTIONS 2023 Bylaw, 2022 Assessment, 2022 Tax Rate *exempt land and improvement values and classes based on BC Assessment 2022 revised roll data*			
FOLIO	GROUP	CIVIC ADDRESS	TOTAL
	PUBLIC WORSHIP		
90-40328-020	BC Muslim Association	4668 5th Avenue	3,797.23
00-19719-001	Church of Acts 29	1011 Ospika Blvd S	1,191.85
00-28501-000	Central Fellowship Baptist Church of Prince George	2840 Clapperton St	1,168.82
00-07002-000	Christian Reformed Church of Prince George	1905 Willow St	7,057.84
00-22270-000	Church of Jesus Christ of Latter Day Saints in Canada	4180 5th Ave	8,938.90
90-08746-010	College Heights Baptist Church	5401 Moriarty Cres	8,521.46
90-31654-000	East Hart Congregation of Jehovah's Witnesses, Trustees For	6720 Dagg Rd	1,466.50
00-21200-000	Evangelical Free Church of Prince George	4590 5th Ave	1,582.23
90-28242-000	Faith Alive Fellowship Inc	3400 Hart Hwy	1,141.18
00-15322-000	First Baptist Church(Conv of Baptist Churches of BC)	483 Gillett St	2,430.34
00-12893-000	Fort George Baptist Church	3035 15th Ave	8,101.15
00-12968-000	Fort George Baptist Church	1600 Johnson St	10,142.26
00-03527-000	Fraser Basin Property Society (St. Michael's and All Angels' Church)	1553 5th Ave	1,925.97
00-03529-000	Fraser Basin Property Society (St. Michael's and All Angels' Church)	1505 5th Ave	7,957.20
00-06930-000	Gateway Christian Ministries	2055 20th Ave	8,559.46
00-25407-045	Grace Anglican Church-Fraser Basin Property Soc	2640 Goheen St	2,284.10
00-21819-080	Greek Orthodox Church(Hellenic Community)	511 Tabor Blvd S	1,260.95
90-11501-115	Guru Nanak Darbar Sikh Society	4292 Davis Rd	1,294.34
90-11501-118	Guru Nanak Darbar Sikh Society	4298 Davis Rd	2,563.63
00-15212-005	Gurugobind Singh Temple Association	443 Kelly St S	2,418.25
90-31600-000	Hart Pentecostal Church (Pentecostal Assemblies of Canada)	6912 Hart Hwy	1,797.85
90-31901-125	Hartland Baptist Church, Inc	6599 Driftwood Rd	1,427.92
90-32221-000	Heritage Free Presbyterian Church	4020 Balsum Rd	2,163.76
90-31529-001	Kelly Road Gospel Chapel	7046 Kelly Rd S	1,081.88
00-21672-200	Kingdom Hall of Jehovah's Witnesses, Trustees of Spruceland Congregation	4336 15th Ave	1,164.79
00-19655-000	Lakewood Alliance(Christian and Missionary Alliance)	4001 5th Ave	1,687.02
00-24245-001	Our Saviour's Lutheran Church	3590 Dufferin Ave	1,283.98
00-25236-150	Overcoming Faith Centre Inc	4520 Wheeler Rd	4,343.07
00-01249-000	Prince George City Church	439 Cassiar St	2,029.60
00-05273-000	Prince George Gospel Chapel	1590 Queensway	707.05
00-19765-002	Prince George Mission	4110 15th Ave	2,199.46
00-22218-000	Prince George Pentecostal Church (Prince George Tabernacle Society)	497 Ospika Blvd S	1,551.71
90-18119-020	Roman Catholic Episcopal Pr Rupert - Immaculate Conception Church/School	3285 Cathedral Ave	1,403.16
00-05195-000	Roman Catholic Episcopal Pr Rupert - Sacred Heart	887 785 Patricia Blvd	377.13
90-33205-148	Roman Catholic Episcopal Pr Rupert - Christ our Saviour	4514 Austin Rd West	1,566.68
90-19786-000	Roman Catholic Episcopal Pr Rupert - Diocesan Centre	6500 Southridge Ave	115,131.85
00-05196-000	Roman Catholic Episcopal Pr Rupert - Sacred Heart	1453 1387 Hemlock St	4,404.67
00-08598-000	Roman Catholic Episcopal Pr Rupert - St Mary's	1088 Gillett St	5,988.05
00-19676-000	Salvation Army Community Church, The	777 Ospika Blvd	3,965.64
00-21670-000	Seventh-Day Adventist Church-BC Corporation of the	4388 15th Ave	1,860.90
00-24343-000	St. George's Ukrainian Catholic Church(Ukrainian Catholic Episcopal Corp of Western Canada)	2414 Vanier Dr	903.97
00-04654-000	St. Giles Presbyterian Church, Trustees of the Congregation of	1500 Edmonton St	2,268.55
90-38952-001	St. Michael's Ukrainian Greek Orthodox Church, Trustees of	2793 Range Rd	902.81
90-38003-010	The Bible Missionary Church, Trustees of the Congregation of	1990 Houghtaling Rd	731.23
00-21672-100	The Well - A Gathering Place(Fellowship)	4350 15th Avenue	1,435.40
00-03344-000	Trinity United Church, Trustees of the Congregation of	1448 5th Ave	3,644.65
00-20939-000	Trinity United Church, Trustees of the Congregation of	3555 5th Ave	2,101.58
00-20940-001	Trinity United Church, Trustees of the Congregation of	614 Zekaws Ave	2,958.04
90-17899-032	Westside Family Fellowship Society	3791 Highway 16 W	392.68
00-24130-010	Westwood Mennonite Brethern Church(BC Conference of the Mennonite Brethren Churches)	2658 Ospika Blvd S	4,704.07
00-18122-000	Zion Lutheran Church of Prince George	180 Tabor Blvd	308.61

PERMISSIVE TAX EXEMPTIONS 2023 Bylaw, 2022 Assessment, 2022 Tax Rate *exempt land and improvement values and classes based on BC Assessment 2022 revised roll data*			
FOLIO	GROUP	CIVIC ADDRESS	TOTAL
			260,291.42
	TENANT		
90-33450-003	6 &4 Slo-Pitch League Society	2757 3303 North Nechako Rd	19,271.17
90-14460-121	Blackburn Community Association	2451 Blackburn Rd S	2,251.28
90-14460-122	Blackburn Community Association	2455 Blackburn Rd S	1,286.86
90-34006-500	Caledonia Nordic Ski Club	8141 Otway Rd	12,851.28
90-47407-805	Caledonia Nordic Ski Club	Otway	18,125.37
00-29350-261	Central BC Railroad Preservation & Museum Society	850 River Rd	16,547.75
90-17151-001	Dusty Trail Riders Club	10597 Blackwater Road	2,121.73
00-04266-015	Elder Citizens Recreation Association	1692 10th Ave	21,683.66
90-28218-005	Emergency Measures Program-Search and Rescue Corp	4057 Hart Highway	5,405.08
90-31601-012	Fraternal Order of Eagles	6742 Dagg Rd	3,696.47
90-33206-010	Hart Community Centre Society	4900 West Austin Rd	22,253.68
00-20936-004	Kinsmen Club of Prince George	777 Kinsmen Pl	15,229.23
80-00335-000	Nechako Karate Club Advisory	1175 Village Ave	6,549.43
00-08671-020	Prince George & District Community Arts Council (Studio 2880)	2880 2820 15th Ave	11,040.47
00-03341-000	Prince George & District Senior Citizens Activity Centre Society	425 Brunswick St	11,040.47
00-26060-005	Prince George Amateur Radio Club	2424 Hwy 97	244.70
90-20368-004	Prince George Auto Racing Association	3645 Highway 16 East	2,971.00
00-21490-007	Prince George Gymnastics Society-Exhibition Park	4175 18th Avenue	5,867.14
00-21490-006	Prince George Horse Society-Exhibition Park Barns	4199 18th Ave	14,477.84
00-01182-002	Prince George Lawn Bowling Club	377 Watrous Street	2,044.00
00-01182-003	Prince George Lawn Bowling Club	388 Wainwright Street	1,036.39
00-08624-001	Prince George Senior Women's Fastball Association	2825 12th Ave	1,760.43
00-18255-004	Prince George Minor Girls Softball	2308 Del Laverdure Way	3,441.69
00-08624-003	Prince George Minor Girls Softball	2825 12th Ave	1,222.08
00-08624-002	Prince George Minor Girls Softball	2825 12th Ave	1,285.42
00-25511-000	Prince George Tennis Club-Recreation Place Park	2589 Recplace Dr	21,997.45
00-21462-006	Prince George Soccer Association	4222 18th Ave	5,278.41
00-18255-009	Prince George Baseball Assoc-Senior Div	2445 Del Laverdure Way	36,576.06
00-18255-012	Prince George Youth Baseball Association	2214 Del Laverdure Way	6,558.07
90-32263-001	Prince George Youth Baseball Association	4055 Balsum Rd	1,669.75
00-28831-001	Prince George Youth Baseball Association	755 20th Avenue	1,183.79
00-20891-001	Prince George Youth Baseball Association	3655 Rainbow Dr	1,334.36
90-33250-000	Prince George Youth Baseball Association	4855 Heather Rd	6,664.59
00-21465-004	Prince George Youth Soccer Association	4111 15th Ave	22,406.25
00-06108-000	Royal Canadian Legion Connaught Gymnasium Youth Centre	1491 17th Ave	20,768.17
90-20368-006	Spruce Capital Karting Association	Highway 16 E	1,330.04
00-18255-003	Spruce City Mens Fastball	2210 Massey Dr	6,460.19
00-18255-006	Spruce City Minor Boys Softball	2428 Del Laverdure Way	8,416.38
00-29050-011	Spruce City Wildlife Association	1384 River Road	4,102.39
00-18255-007	Super Trak BMX Society	2323 Del Laverdure Way	5,285.61
00-04004-011	Two Rivers Gallery(Prince George Regional Art Gallery Association)	725 Canada Games Way	77,844.70
00-18256-000	YMCA	2020 Massey Dr	54,868.42
			486,449.23
		TOTAL	2,064,392.95