

STAFF REPORT TO FINANCE AND AUDIT COMMITTEE

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

DATE:	August 18, 2023
то:	STANDING COMMITTEE ON FINANCE AND AUDIT
NAME AND TITLE:	Kris Dalio, Director of Finance and IT Services
SUBJECT:	2024 Permissive Tax Exemptions
ATTACHMENT(S):	Recommended 2024 Permissive Tax Exemptions

RECOMMENDATION(S):

That the Standing Committee on Finance and Audit RECOMMENDS that Council approve the 2024 Permissive Tax Exemptions itemized in the attachment to the report dated August 18, 2023 from the Director of Finance and IT Services titled "2024 Permissive Tax Exemptions".

PURPOSE:

This report provides the Standing Committee on Finance and Audit with an itemized list of the applications that meet the criteria for 2024 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 \$1,967,393 or 1.52% of the tax levy (based on 2023 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 2024.

Non-Profit Organizations

The estimated value of exemptions recommended for non-profit organizations for 2024 is \$1,159,544; the value of the new exemption recommended by Administration is \$17,884. The new non-profit applications are:

1. 00-05041-000 AiMHi 334 15th Avenue – This residence is for care of people with developmental disabilities who are unable to care for themselves and non-profit housing for people with developmental disabilities.

Administration recommends that the AiMHi application be APPROVED.

2. 00-03015-000 Carrier Sekani Family Services (CSFS) 970 4th Avenue. This building houses administrative functions for the CSFS as well as the Yu-Be-Yah (Medicine Clinic) is in building to provide primary care needs to Indigenous people living in Prince George who do not have a primary care provider.

Administration recommends that the Medicine Clinic portion of the Carrier Sekani Family Services applications be APPROVED.

1. 00-03562-000 Carrier Sekani Tribal Council 1460 6th Avenue – Administrative Building providing services to six First Nations.

Administration recommends that Carrier Sekani Tribal Council application be DENIED as services that meet the criteria of the Permissive Tax Exemption Policy were not established in the application.

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 2024 is \$277,684 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 2024 is \$530,164. The new application for Municipal Tenants is:

1. 90-19861-480 College Heights Community Association 8008 Malaspina Blvd – Malaspina Daycare.

Administration recommends this application be DENIED as the Permissive Tax Exemption Policy does not allow exemptions for buildings with commercial activity that are in competition with forprofit businesses. 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 2024 of \$1,967,393 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 2024 recommended permissive tax exemptions.

RESPECTFULLY SUBMITTED:

Kris Dalio, Director of Finance and IT Services

APPROVED:

Walter Babicz, City Manager Meeting date: August 28, 2023

PERMISSIVE TAX EXEMPTIONS 2024 Bylaw, 2023 Assessment, 2023 Tax Rate

exempt land and improvement values and classes based on BC Assessment 2023 revised roll data

FOLIO	GROUP	CIVIC ADDRESS	TOTAL
	NON PROFIT		
00-06910-020	Aboriginal Housing Society	1919 17th Avenue	29,814.1
00-02325-001	AiMHi - Prince George Association for Community Living	1686 -1680 Burden St	2,726.8
00-13171-000	AiMHi - Prince George Association for Community Living	1873 Garden Dr	2,527.2
00-15922-000	AiMHi - Prince George Association for Community Living	269 Kelly Street	2,161.4
00-16227-000	AiMHi - Prince George Association for Community Living	2655 Hammond Ave	1,767.9
00-16256-000	AiMHi - Prince George Association for Community Living	2720 Hammond Ave	2,028.4
00-16478-000	AiMHi - Prince George Association for Community Living	167 Patterson St S	2,538.
00-17605-156	AiMHi - Prince George Association for Community Living	127 Duncan Place	2,787.
00-17642-000	AiMHi - Prince George Association for Community Living	501 Radcliffe Dr	2,859.
00-19697-010	AiMHi - Prince George Association for Community Living	950 Kerry St	32,056.
00-19802-000	AiMHi - Prince George Association for Community Living	1350 Genevieve Cres	2,316.
00-20135-000	AiMHi - Prince George Association for Community Living	4212 Ness Ave	2,477.
00-20440-000	AiMHi - Prince George Association for Community Living	1250 Parsnip Cres	2,283.4
00-21054-000	AiMHi - Prince George Association for Community Living	4404 1st Ave	1,657.
00-21161-000	AiMHi - Prince George Association for Community Living	4440 1st Ave	1,662.
00-21162-000	AiMHi - Prince George Association for Community Living	4444 1st Ave	1,657.
00-21180-022	AiMHi - Prince George Association for Community Living	341 Mullett Cres	2,338.
00-21183-007	AiMHi - Prince George Association for Community Living	4703 Freimuller Ave	3,026.
00-21273-000	AiMHi - Prince George Association for Community Living	386 Green Place	2,771.
00-21821-045	AiMHi - Prince George Association for Community Living	4358 Eaglenest Cres	2,942.
00-22306-000	AiMHi - Prince George Association for Community Living	483 Brigade Dr	2,011.
00-22306-000	AiMHi - Prince George Association for Community Living	475 Brigade Dr	1,978.
00-22319-025	AiMHi - Prince George Association for Community Living	4255 Trapper Ave	2,726.
00-24130-020	AiMHi - Prince George Association for Community Living	2690 Ospika Blvd	3,397.
00-24309-000	AiMHi - Prince George Association for Community Living	2471 Lisgar Cres	2,870.
00-24303-000			2,870.
00-25373-498	AiMHi - Prince George Association for Community Living	2896 Sycamore Cres 4057 Campbell Ave	2,400.
	AiMHi - Prince George Association for Community Living	2440 Abbott Cres	1,690
00-26281-000	AiMHi - Prince George Association for Community Living	128 Aitken Cres	,
00-26719-000	AiMHi - Prince George Association for Community Living		2,039
80-00194-000	AiMHi - Prince George Association for Community Living	930-940 LaSalle Ave	4,151.
	AiMHi - Prince George Association for Community Living	7742 Lemoyne Pl	2,338.
90-19791-199	AiMHi - Prince George Association for Community Living	6899 O'Grady Rd	4,123
90-24005-150	AiMHi - Prince George Association for Community Living	10057 Kelly Rd N	2,682.
90-28505-000	AiMHi - Prince George Association for Community Living	3990 Northwood Pulpmill Rd	3,159.
90-31900-006	AiMHi - Prince George Association for Community Living	3036 Seton Cres	2,748.
90-33205-031	AiMHi - Prince George Association for Community Living	6839 Lilac Cres	2,194.
00-21297-612	AiMHi - Prince George Association for Community Living	4333 Galinis Ave	3,353.
00-05041-000	AiMHi - Prince George Association for Community Living	334 15th Avenue	2,438.
00-00475-000	AWAC-An Association Advocating for Women and Children	144 George St	24,455.
00-01913-000	Canadian Cancer Society	1100 Alward St	145,713.
80-00377-007	Canadian Mental Health Association	2816 Norwood St	1,453.
80-00442-004	Canadian Mental Health Association	2652 Moss Ave	2,244.
80-00337-000	Carefree Society	2832 Queensway	3,621
00-27507-000	Carney Hill Neighbourhood Centre Society	2105 Pine St	2,592
00-03235-000	Carrier Sekani Family Services	987 4th Ave	17,575
00-21180-030	Carrier Sekani Family Services	357 Mullet Cr	2,859.
90-09300-052	Carrier Sekani Family Services	2668 Hollandia Dr	2,693.
00-03026-000	Carrier Sekani Family Services	835 3rd Ave	11,860

2024 Bylaw, 2023 Assessment, 2023 Tax Rate *exempt land and improvement values and classes based on BC Assessment 2023 revised roll data* FOLIO GROUP **CIVIC ADDRESS** TOTAL 00-26652-000 Carrier Sekani Family Services 2025 Victoria St 6,001.00 00-03015-000 Carrier Sekani Family Services 970 4th Avenue 15,445.12 Cerebral Palsy Association of Prince George and District (Child Development 00-26301-000 Centre) 1687 Strathcona Ave 8,895.70 00-26078-000 Child Development Centre of Prince George and District Association 2315 Spruce Street 3,905.18 00-26299-001 1777 Strathcona Street 1,295.49 Child Development Centre of Prince George and District Association 00-14674-000 ElksLodge 122 663 Douglas Street 1.969.17 90-19832-000 Emmaus Place Society 6373 Hillcrest Place 2,300.04 00-28831-002 56,203.59 Fraser Fort George Museum Society 333 Becott Place 90-32183-000 Hart Highlands Winter Club 3740 Winslow Dr 4,601.90 1,224.84 90-32264-000 Hart Highlands Winter Club 6168 Crown Dr 90-31555-005 Hart Pioneer Centre Association 6986 Hart Highway 13,904.92 00-00429-000 Immigrant and Multicultural Services Society of Prince George 18,669.45 1270 2nd Ave 00-00425-000 Immigrant and Multicultural Services Society of Prince George 1240 2nd Ave 4,591.79 1294 - 1288 3rd Ave 00-00920-000 Intersect Youth & Family Services Society 19,230.82 00-03643-008 Intersect Youth & Family Services Society 1077 5th Avenue 2,337.64 3,397.06 00-06349-000 Le Cercle Des Canadiens Francais de Prince George 1752 Fir St 00-02859-000 355 Vancouver 37,482.84 Tano T'enneh General Partner Corporation 90-20032-000 North Nechako Rd 164.61 Nature Trust of British Columbia 90-20355-010 Nature Trust of British Columbia 9927 Ferguson Lake Rd 263.42 90-22008-010 Nature Trust of British Columbia 9915 Ferguson Lake Rd 283.21 8,564.63 00-00435-000 Northern John Howard Society of BC 150 - 154 Quebec St 00-04444-000 Phoenix Transition Society 1780 11th Ave 1,623.89 00-04492-000 Phoenix Transition Society 1775 11th Ave 1,978.59 00-04494-000 2,316.67 Phoenix Transition Society 1765 11th Ave 00-14060-000 3,897.32 Phoenix Transition Society 715 -709 Ewert St 00-03525-000 Prince George & District Elizabeth Fry Society 1575 5th Ave 21,764.23 00-03730-013 Prince George & District Elizabeth Fry Society 1373 6th Ave 7,615.08 00-00560-000 9,992.71 Prince George Activator Society 770 - 760 Second Ave 00-01608-010 725 Alward St 2.485.15 Prince George Alano Society 00-02989-000 Prince George Brain Injured Group 1046-1070 4th Ave 14,898.13 6,031.22 00-00892-000 Prince George Christian Outreach Building Society 1164 3rd Ave 00-25510-000 Prince George Golf & Curling Club 2565 Recplace Dr 164,784.16 00-25512-000 Prince George Golf & Curling Club 2601 Recplace Dr 44,435.30 00-26981-050 Prince George Hospice Palliative Care Society 3089 Clapperton St 8,551.72 00-26986-010 Prince George Hospice Palliative Care Society 6,995.64 1506 Ferry Ave 6,078.73 00-03597-000 Prince George Italian Club 1209 5th Avenue 90-19863-279 Prince George Knight's Society 7201 St Lawrence Ave 20,094.48 5,193.16 00-03354-000 480 450 Vancouver St Prince George Masonic Temple Ltd 1,701.48 00-00436-003 Prince George Native Friendship Centre 140 Quebec Street Unit 101 00-00459-000 Prince George Native Friendship Centre 171 George St 6,207.34 00-00461-000 Prince George Native Friendship Centre 191 George St 1,992.18 00-00474-995 21,346.79 Prince George Native Friendship Centre 138 George St 00-00997-000 Prince George Native Friendship Centre 1600 3rd Ave 96,801.87 00-02793-000 Prince George Native Friendship Centre 1945 3rd Ave 2,050.64 00-14676-000 Prince George Native Friendship Centre 657 Douglas St 3,923.93

PERMISSIVE TAX EXEMPTIONS

122 - 110 Anderson St

2,339.95

00-21046-000

Prince George Native Friendship Centre

PERMISSIVE TAX EXEMPTIONS 2024 Bylaw, 2023 Assessment, 2023 Tax Rate

exempt land and improvement values and classes based on BC Assessment 2023 revised roll data

FOLIO	GROUP	CIVIC ADDRESS	TOTAL
90-18117-000	Prince George Rod & Gun Club	9444 Hartman Rd	5,349.
00-11442-000	Salvation Army Centre of Hope, The	3500 18th Ave	40,289.
00-03558-000	Sources Community Resources Society	575 Brunswick St	13,300.
00-00758-000	St John Council for BC Properties	470 3rd Ave	13,026.
00-00756-000	St John Society(BC&Yukon)	450 3rd Ave	7,139.
00-06934-000	St. Patrick's House Society	1735 Yew St	1,740.
00-00422-000	St. Vincent de Paul Society St. Francis of Assissi Conference	1224-1204 2nd Ave	15,416
00-02854-000	St. Vincent de Paul Society St. Francis of Assissi Conference	1645-1647 3rd Ave	8,003.
00-02878-000	Timbers Community Church(Christian & Missionary Alliance	1553-1557 3rd Ave	7,152
00-05226-000	Yalenka Ukrainian Cultural Society	933 Patricia Blvd	4,073
			1,159,543
	PUBLIC WORSHIP		
90-40328-020	BC Muslim Association	4668 5th Avenue	4,052
00-19719-001	Church of Acts 29	1011 Ospika Blvd S	1,296
00-28501-000	Central Fellowship Baptist Church of Prince George	2840 Clapperton St	1,213
00-07002-000	Christian Reformed Church of Prince George	1905 Willow St	7,872
00-22270-000	Church of Jesus Christ of Latter Day Saints in Canada	4180 5th Ave	9,620
90-08746-010	College Heights Baptist Church	5401 Moriarty Cres	8,269
90-31654-000	East Hart Congregation of Jehovah's Witnesses, Trustees For	6720 Dagg Rd	1,505
00-21200-000	Evangelical Free Church of Prince George	4590 5th Ave	1,651
90-28242-000	Faith Alive Fellowship Inc	3400 Hart Hwy	1,147
00-15322-000	First Baptist Church(Conv of Baptist Churches of BC)	483 Gillett St	2,808
00-12893-000	Fort George Baptist Church	3035 15th Ave	8,449
00-12968-000	Fort George Baptist Church	1600 Johnson St	10,536
00-03527-000	Fraser Basin Property Society (St. Michael's and All Angels' Church)	1553 5th Ave	2,023
00-03529-000	Fraser Basin Property Society (St. Michael's and All Angels' Church)	1505 5th Ave	5,043
00-06930-000	Gateway Christian Ministries	2055 20th Ave	5,436
00-25407-045	Grace Anglican Church-Fraser Basin Property Soc	2640 Goheen St	2,211
00-21819-080	Greek Orthodox Church(Hellenic Community)	511 Tabor Blvd S	1,380
90-11501-115	Guru Nanak Darbar Sikh Society	4292 Davis Rd	1,268
90-11501-118	Guru Nanak Darbar Sikh Society	4298 Davis Rd	2,480
00-15212-005	Gurugobind Singh Temple Association	443 Kelly St S	2,571
90-31600-000	Hart Pentecostal Church (Pentecostal Assemblies of Canada)	6912 Hart Hwy	2,057
90-31901-125	Hartland Baptist Church, Inc	6599 Driftwood Rd	1,490
90-32221-000	Heritage Free Presbyterian Church	4020 Balsum Rd	2,193
90-31529-001	Kelly Road Gospel Chapel	7046 Kelly Rd S	1,124
00-21672-200	Kingdom Hall of Jehovah's Witnesses, Trustees of Spruceland Congregation	4336 15th Ave	1,647
00-19655-000	Lakewood Alliance(Christian and Missionary Alliance)	4001 5th Ave	1,837
00-24245-001	Our Saviour's Lutheran Church	3590 Dufferin Ave	1,319
00-25236-150	Overcoming Faith Centre Inc	4520 Wheeler Rd	4,380
00-01249-000	Prince George City Church	439 Cassiar St	2,255
00-05273-000	Prince George Gospel Chapel	1590 Queensway	715
00-19765-002	Prince George Mission	4110 15th Ave	1,945
00-22218-000	Prince George Pentecostal Church (Prince George Tabernacle Society)	497 Ospika Blvd S	1,687
90-18119-020	Roman Catholic Episcopal Pr Rupert - Immaculate Conception Church/School	3285 Cathedral Ave	1,515
00-05195-000	Roman Catholic Episcopal Pr Rupert - Sacred Heart	887 785 Patricia Blvd	401

PERMISSIVE TAX EXEMPTIONS 2024 Bylaw, 2023 Assessment, 2023 Tax Rate

exempt land and improvement values and classes based on BC Assessment 2023 revised roll data

FOLIO	GROUP	CIVIC ADDRESS	TOTAL
90-33205-148	Roman Catholic Episcopal Pr Rupert - Christ our Saviour	4514 Austin Rd West	1,327.
90-19786-000	Roman Catholic Episcopal Pr Rupert - Diocesan Centre	6500 Southridge Ave	132,700.9
00-05196-000	Roman Catholic Episcopal Pr Rupert - Sacred Heart	1453 1387 Hemlock St	4,750.
00-08598-000	Roman Catholic Episcopal Pr Rupert - St Mary's	1088 Gillett St	6,491.
00-19676-000	Salvation Army Community Church, The	777 Ospika Blvd	3,419.
00-21670-000	Seventh-Day Adventist Church-BC Corporation of the	4388 15th Ave	2,033.
	St. George's Ukrainian Catholic Church(Ukrainian Catholic Episcopal Corp of		
00-24343-000	Western Canada)	2414 Vanier Dr	920.
00-04654-000	St. Giles Presbyterian Church, Trustees of the Congregation of	1500 Edmonton St	2,383.
90-38952-001	St. Michael's Ukrainian Greek Orthodox Church, Trustees of	2793 Range Rd	950.
90-38003-010	The Bible Missionary Church, Trustees of the Congregation of	1990 Houghtaling Rd	692.
00-21672-100	The Well - A Gathering Place(Fellowship)	4350 15th Avenue	1,547
00-03344-000	Trinity United Church, Trustees of the Congregation of	1448 5th Ave	3,879
00-20939-000	Trinity United Church, Trustees of the Congregation of	3555 5th Ave	2,272
00-20940-001	Trinity United Church, Trustees of the Congregation of	614 Zelkwas Ave	3,326
90-17899-032	Westside Family Fellowship Society	3791 Highway 16 W	428.
	Westwood Mennonite Brethern Church(BC Conference of the Mennonite		1
00-24130-010	Brethren Churches)	2658 Ospika Blvd S	4,816
00-18122-000	Zion Lutheran Church of Prince George	180 Tabor Blvd	331
			277,684
	TENANT		
90-33450-003	6 &4 Slo-Pitch League Society	2757 3303 North Nechako Rd	21,025
90-14460-121	Blackburn Community Association	2451 Blackburn Rd S	2,408
90-14460-122	Blackburn Community Association	2455 Blackburn Rd S	8,756
90-34006-500	Caledonia Nordic Ski Club	8141 Otway Rd	15,757
90-47407-805	Caledonia Nordic Ski Club	Otway	17,846
00-29350-261	Central BC Railroad Preservation & Museum Society	850 River Rd	17,995
90-17151-001	Dusty Trail Riders Club	10597 Blackwater Road	2,378
00-04266-015	Elder Citizens Recreation Association	1692 10th Ave	21,301
90-28218-005	Emergency Measures Program-Search and Rescue Corp	4057 Hart Highway	5,714
90-31601-012	Fraternal Order of Eagles	6742 Dagg Rd	4,198
90-33206-010	Hart Community Centre Society	4900 West Austin Rd	24,599
00-20936-004	Kinsmen Club of Prince George	777 Kinsmen Pl	13,847
80-00335-000	Nechako Karate Club Advisory	1175 Village Ave	7,672
00-08671-020	Prince George & District Community Arts Council (Studio 2880)	2880 2820 15th Ave	13,401
00-03341-000	Prince George & District Senior Citizens Activity Centre Society	425 Brunswick St	17,028
00-26060-005	Prince George Amateur Radio Club	2424 Hwy 97	250
90-20368-004	Prince George Auto Racing Association	3645 Highway 16 East	3,149
00-21490-007	Prince George Gymnastics Society-Exhibition Park	4175 18th Avenue	5,981
00-21490-007	Prince George Horse Society-Exhibition Park Barns	4199 18th Ave	15,507
00-01182-002		377 Watrous Street	2,375
	Prince George Lawn Bowling Club Prince George Lawn Bowling Club	388 Wainwright Street	1,165
00-01182-003		ŭ	
00-08624-001	Prince George Senior Women's Fastball Association	2825 12th Ave	1,973
00-18255-004	Prince George Minor Girls Softball	2308 Del Laverdure Way	3,538
00-08624-003	Prince George Minor Girls Softball	2825 12th Ave	1,375
00-08624-002	Prince George Minor Girls Softball	2825 12th Ave	1,436
00-25511-000	Prince George Tennis Club-Recreation Place Park	2589 Recplace Dr	29,323
00-21462-006	Prince George Soccer Association	4222 18th Ave	5,421
00-18255-009		2445 Del Laverdure Way	39,637

	PERMISSIVE TAX EXEMPTIONS		
	2024 Bylaw, 2023 Assessment, 2023 T * exempt land and improvement values and classes based on BC		
FOLIO	GROUP	CIVIC ADDRESS	TOTAL
90-32263-001	Prince George Youth Baseball Association	4055 Balsum Rd	6,640.31
00-28831-001	Prince George Youth Baseball Association	755 20th Avenue	1,226.02
00-20891-001	Prince George Youth Baseball Association	3655 Rainbow Dr	1,412.82
90-33250-000	Prince George Youth Baseball Association	4855 Heather Rd	6,917.38
00-21465-004	Prince George Youth Soccer Association	4111 15th Ave	24,049.44
00-06108-000	Royal Canadian Legion Connaught Gymnasium Youth Centre	1491 17th Ave	21,321.11
90-20368-006	Spruce Capital Karting Association	Highway 16 E	1,324.60
00-18255-003	Spruce City Mens Fastball	2210 Massey Dr	6,860.45
00-18255-006	Spruce City Minor Boys Softball	2428 Del Laverdure Way	8,578.09
00-29050-011	Spruce City Wildlife Association	1384 River Road	4,419.06
00-18255-007	Super Trak BMX Society	2323 Del Laverdure Way	1,095.59
00-04004-021	Two Rivers Gallery(Prince George Regional Art Gallery Association)	725 Canada Games Way	86,049.30
00-18256-000	YMCA	2020 Massey Dr	53,921.14
			530,164.42
			1 067 202 02
		TOTAL	1,967,393.03