



# 2023 Permissive Tax Exemption Application Package

Enclosed are the following items:

1. Permissive Tax Application Form – 2023 Tax Year
2. District of Invermere Permissive Tax Exemption Policy

Please read the documentation carefully as it sets out the policy guidelines that staff and Council will use when accepting and evaluating applications.

Permissive Tax Exemption Applications are Due: **SEPTEMBER 2, 2022 at 4:30 p.m.**

Please ensure applications include all required information and that they are submitted on (or before) the deadline of September 2, 2022 at 4:30 p.m.

Incomplete and late applications will not be accepted.

If there are questions, please contact the undersigned well before the deadline of September 2, 2022.

## **Submission Options:**

**Email:**

[finance@invermere.net](mailto:finance@invermere.net)

**Fax:**

(250) 342.2934

**Regular mail:**

Box 339

Invermere, BC

V0A 1K0

**In person:**

914 – 8<sup>th</sup> Avenue

Invermere, BC

8:30am-4:30pm M-F

Sincerely,

A handwritten signature in black ink, appearing to read "Karen Coté".

Karen Coté

Director of Finance

**District of Invermere**

Box 339, 914 – 8<sup>th</sup> Avenue, Invermere, BC V0A 1K0

Phone: 250.342.9281 | Fax: 250.342-2934 | email: [info@invermere.net](mailto:info@invermere.net) | website: [www.invermere.net](http://www.invermere.net)



# District of Invermere

## NEW

### Application for Permissive Tax Exemption 2023

by Not-For-Profit, Charitable Organizations, and Places of Worship

**Application Deadline: SEPTEMBER 2, 2022**

- **Checklist** - The following items **must** accompany a completed new application form:
  - Current list of Board of Directors or Executive of the Organization
  - Copy of the most recent fiscal year-end Financial Statements including Balance Sheet and Income Statement. Financial Statements must contain complete information for the organization including: funding received from such sources as government employment grants, lottery funds, or proceeds from fund raising events.
  - A budget for the year for the tax exemption is requested (2022/or most recent) must be submitted in a format consistent with your financial statements (income statement).
  - Scale drawing of the Property, which includes Building(s), parking lots, playgrounds, fields, etc.
  - Copy of the Lease Agreement if the applicant does not own the property
  - Copy of Caretakers Agreement, if applicable
  
- Applicants may be requested, at Council's request, to make a formal presentation of their application
- Applicants will be notified by letter as to Council's decision of the permissive taxation request



# Application Form Permissive Tax Exemption 2023

## ORGANIZATION INFORMATION *(Please Print Legibly)*

Organization Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

City: \_\_\_\_\_ Province: \_\_\_\_\_ Postal Code: \_\_\_\_\_

Contact Person: \_\_\_\_\_ Position: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Is your organization registered as a **Provincial Society**?  YES  NO

If YES: Society #: \_\_\_\_\_

Date of Registration: \_\_\_\_\_

Date of the last annual report filed with the CRA: \_\_\_\_\_

Is your organization registered as a **Federal Charitable Organization**?  YES  NO

If YES: Registration #: \_\_\_\_\_

Date of Registration: \_\_\_\_\_

Date of the last annual report filed with the CRA: \_\_\_\_\_

**Nature** of your Organization:

*(Please tick any boxes that apply to your organization.)*

- |                                                           |                                                                        |                                             |
|-----------------------------------------------------------|------------------------------------------------------------------------|---------------------------------------------|
| <input type="checkbox"/> Special Needs/Supportive Housing | <input type="checkbox"/> Educational Facilities                        | <input type="checkbox"/> Affordable Housing |
| <input type="checkbox"/> Social Services Properties       | <input type="checkbox"/> Athletic or Recreational Facilities           | <input type="checkbox"/> Place for Worship  |
| <input type="checkbox"/> Arts & Cultural Facilities       | <input type="checkbox"/> Space for Community Development Organizations |                                             |

How many **Employees** does your society/charity employ in **Invermere**? \_\_\_\_\_

Are there **local Volunteers**?  YES  NO If YES, how many? \_\_\_\_\_

**Membership** and/or number of patients/residents:

a. Indicate total number of members in your organization. \_\_\_\_\_

b. Of this number of members, how many have paid memberships? \_\_\_\_\_

OR c. Indicate total number of patients or residents utilizing the property. \_\_\_\_\_



# Application Form Permissive Tax Exemption 2023

## ORGANIZATION INFORMATION CONT'D

*I am applying for a Permissive Tax Exemption for the following year(s) {maximum 10 years}:*

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Please provide the following information in point form. *(Please include additional sheets if required)*

a. Briefly describe the **goals/purpose(s)** of the organization, and how the property is used to accomplish these goals/purpose(s)?

b. Describe the **services and activities** provided by your organization and how they provide a **benefit** to the community.

**Please provide an estimated number of residents the tax exception will benefit in the following categories:**

a. Specific Group

b. Broad Range of Residents:

Group Name: \_\_\_\_\_ # \_\_\_\_\_

District of Invermere Residents # \_\_\_\_\_

RDEK Area Residents # \_\_\_\_\_

Other Community Residents # \_\_\_\_\_

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# Application Form Permissive Tax Exemption 2023

## PROPERTY INFORMATION *(Please Print Legibly)*

Civic Address of Property Owned/Leased, by applicant: \_\_\_\_\_

### Property Legal Description:

Lot# \_\_\_\_\_ Plan# \_\_\_\_\_ Roll# \_\_\_\_\_

PID# \_\_\_\_\_ Total Property Square Feet \_\_\_\_\_

Is your organization the **registered owner**?  YES  NO

If NO: Does your organization have a lease with the property owner which covers a minimum 12 months?  
 YES  NO

If YES: Please attach a copy of your **lease**.

**Square footage** - leased space \_\_\_\_\_

Number of **parking** spaces: Gravel \_\_\_\_\_ Blacktop \_\_\_\_\_ Undeveloped \_\_\_\_\_

Is any **part of the building** or of the property **used or rented** by commercial or private operators or **by any group other than your organization**?  YES  NO

If YES: Please **attach a list of other activities** on your property (*i.e. Daycare centre, catering and hall rental, thrift shop*). We require the following for **each** activity (*Please attach additional pages as required*):

\_\_\_\_\_ Hours per day and/or days of week of operation

\_\_\_\_\_ Fee or charge

\_\_\_\_\_ Approximate number of participants

\_\_\_\_\_ Is the activity operated by the registered owner or by an outside organization?

Does a **caretaker** live on the property?  YES  NO

If YES: Please attach a caretaker's **agreement** that specifies rent free accommodation in exchange for service.



# Application Form Permissive Tax Exemption 2023

## FINANCIAL INFORMATION *(Please Print Legibly)*

Fiscal Year End of your Organization: \_\_\_\_\_

Have the most recent annual financial statements been:

- a. **Approved** by the executive or Board?       YES       NO
- b. **Audited**?       YES       NO

You must attach the following to your application:

Most recently approved Financial Statements – Including:

- a. **Balance Sheet** (Financial Position)       Attached
- b. **Income Statement** (Revenues and Expenditures)       Attached
- c. **Budget** for 2022       Attached

### **Declaration:**

I am an authorized signing officer of the organization and I certify that the information given in this application is correct. Should a permissive tax exemption be granted on the above listed property, I am agreeable to the following terms:

- If the property is sold prior to the exemption expiration, the organization will remit to the District an amount equal to the taxes that would have otherwise been payable to the District by a non-profit/charity exempt owner/lessee.
- The charity or non-profit organization is in full compliance with the *Income Tax Act* of Canada (through Charities Directorate of The Canada Revenue Agency) or the *Society Act*, Chapter 433 in British Columbia.
- The property use will be in compliance with all applicable municipal policies and bylaws.
- The organization will publicly acknowledge the permissive tax exemption granted by the District.
- I understand that all required information must be attached to this application to be considered for a Permissive Tax Exemption.

Authorized Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Printed Name: \_\_\_\_\_ Position: \_\_\_\_\_