

COUNCIL REPORT

Date: September 04, 2024
File: 2.9.1.8
To: Warren Waycheshen, CAO - for Mayor and Council
From: Sue-Lin Tarnowski, Director of Finance
Re: Permissive Tax Exemption Bylaw No. 2057, 2024

Applicant: n/a
Location: n/a



Recommendation:

Action: Council consider Bylaw No. 2057, 2024 for first three readings

Recommended Motion:

THAT Permissive Tax Exemption Bylaw No. 2057, 2024 be given first, second and third readings.

Background:

A permissive tax exemption is a mechanism for Council to provide economic support to eligible organizations that enhance community services.

Section 220 of the *Community Charter* provides for automatic statutory exemptions for a range of properties including but not limited to those held or used by the Province, municipalities, regional districts, libraries, hospitals, schools, cemeteries and places for public worship. Council has no discretion over these statutory exemptions. For some properties, such as places for public worship, the statutory exemption is limited to the building and the land on which the building stands.

Section 224 of the *Community Charter* provides for permissive tax exemptions at Council's discretion. A full or partial permissive tax exemption may be designated on the land and/or improvements held or occupied by qualifying organizations including:

- Charitable, philanthropic or other not-for-profit organizations;
- Buildings, and/or surrounding areas, for public worship that do not receive a statutory exemption.

Permissive tax exemptions must be approved by bylaw on or before October 31 in any year in order to apply for the following year. The *Permissive Tax Exemption Bylaw 1987, 2020*, grants twenty-eight (28) qualified organizations permissive tax exemption for the years 2021 – 2025. The taxation status of two (2) properties listed below have changed since being granted permissive tax exemption in 2021. The proposed bylaw is required to remove the exemption status for these properties.

1. Building and property located at 193 Nechako Center, previously listed as the Eagle Centre;
2. Building and property located at 1103 Tweedsmuir Avenue, previously listed as the Haisla Pentecostal Assembly.

Public Notice

If Council gives Bylaw 2057, 2024 first three readings, staff will issue a Public Notice. The Public Notice will be posted to the Public Notice Posting Places (bulletin boards and District Website) as well as advertised for two consecutive weeks in the Northern Sentinel.

Following the notice period, staff will bring the bylaw back for Councils consideration of adoption.

Alternative Options:

1. Another option as developed through discussion of Council.

Budget Implications:

The District's total 2025 permissive tax exemption for the twenty six (26) properties (gross municipal portion only) totals \$1,466,276 (2025 rates).

Director of Finance Initials

Budgeted: x

Unbudgeted:

Council Initiative/Other Relevant Plans:

Strategic Plan (2023-2026)

Not Applicable

District of Kitimat and Haisla Council Friendship Agreement - gi guálap' ni

Not Applicable

Community Energy and Emissions Plan

Not Applicable

Housing Action Plan and Needs Assessment

Not Applicable

Kitimat Age-Friendly Assessment Report and Action Plan

Not Applicable

Kitimat Cycle Network Plan

Not Applicable

Kitimat Poverty Reduction Strategy

Not Applicable

Leisure Services Master Plan

Not Applicable

Minette Bay West Concept Plan

Not Applicable

Official Community Plan (and Downtown Design Guidelines)

Not Applicable

Solid Waste Action Plan

Not Applicable

Water Conservation Plan

Not Applicable

BC Transit Future Services Plan

Not Applicable

Economic Development Strategic Plan (2023-2029)

Not Applicable

Submitted by
Sue-Lin Tarnowski
Director of Finance

Approved for Submission
Warren Waycheshen, CAO

Attachment(s): A – Permissive Tax Exemption Amendment Bylaw No. 2057, 2024

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DISTRICT OF KITIMAT

BYLAW NO. 2057, 2024

A BYLAW TO EXEMPT CERTAIN LAND AND/OR IMPROVEMENTS FROM MUNICIPAL TAXES FOR THE YEARS 2025-2035

WHEREAS Section 224 of the *Community Charter* provides authority for Council to exempt certain properties from taxation on land and/or improvements;

WHEREAS Council deems it in the public interest to remove certain properties from the exemption;

AND WHEREAS changes have occurred since the adoption of "Permissive Tax Exemption Bylaw No. 1987, 2020".

NOW THEREFORE the Council of the District of Kitimat, in open meeting assembled, ENACTS AS FOLLOWS:

1. This bylaw may be cited for all purposes as "Permissive Tax Exemption Bylaw No. 2057, 2024".
2. The following lands and/or improvements, used for public worship, situated within the boundaries of the Municipality and listed in "Schedule A – Permissive Tax Exemptions – Places of Worship" that form part of this Bylaw, shall be exempt from taxation pursuant to the provisions of Division 7, Section 224 [*General Authority for permissive exemptions*] of the *Community Charter*.
3. The following lands and/or improvements, situated within the boundaries of the Municipality and listed on "Schedule B – Permissive Tax Exemptions", shall be exempt from taxation pursuant to the provisions of Division 7, Section 224 [*General Authority for permissive exemptions*] of the *Community Charter*.
4. Permissive Tax Exemption Bylaw No. 1987, 2020 are hereby repealed.

READ a first time this	day of	, 2024
READ a second time this	day of	, 2024
READ a third time this	day of	, 2024
PUBLIC NOTICE given this	day of	, 2024
PUBLIC NOTICE given this	day of	, 2024
FINALLY ADOPTED this	day of	, 2024

MAYOR

Philip Germuth

CORPORATE OFFICER

Tracy Tavares

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Schedule A – Permissive Tax Exemptions – Places of Worship

Name of Institution	Registered Owner	Legal Description	Location
Alliance Church Kitimat	Christian & Missionary Alliance	Lot A, D.L. 6162, Plan 9134 Roll No. 01600.000	1332 Lahakas Boulevard
Anglican Church of Canda	Anglican Synod Diocese of Caledonia	Lot 2, Block 59, D.L. 6043, Plan 3472 Roll No. 00590.020	1220 Kingfisher Avenue
Christ the King Catholic Church	Roman Catholic Episcopal Corp of Prince Rupert	Lot 1, Block 74, D.L. 6040, Plan 7019 Roll No. 00740.010	Nalabila Boulevard
Christ the King Catholic Church	Roman Catholic Episcopal Corp of Prince Rupert	Lot 1, Block 74, D.L. 6039 and 6040, Plan 3566; and Lot A, Block 74, D.L. 6039 and 6040, Plan 3689 Roll No. 00740.011	1750 Nalabila Boulevard
Christ the King Catholic Church	Roman Catholic Episcopal Corp of Prince Rupert	Lot 2, Block 74, D.L. 6040, Plan 7019. To the extend of Class 6 Assessment only Roll No. 00740.020	1760 Nalabila Boulevard
Christ the King Catholic Church	Roman Catholic Episcopal Corp of Prince Rupert	Lot A, Block 184, D.L. 6039, 6040, 6041, and 6042, Plan 10662 Roll No. 01840.350	1730 Nalabila Boulevard
Kingdom Hall of Jehovah's Witness	Congregation of Jehovah's Witnesses Church	Lot 3, Block 180, D.L. 6161 and 6168, Plan 9620 Roll No. 01800.050	134 Baxter Avenue
Kitimat First Baptist Church	Canadian Baptists of Western Canada	Lot 1, Block 211, PRP14970, D.L. 6033, to the extent of Class 8 Assessment only Roll No. 02110.001	840 Columbia Avenue
Kitimat First United Church	Trustees of Kitimat First United Church	Block 58, D.L. 6043, Plan 3472 Roll No.00580.000	1180 Kingfisher Avenue
Kitimat Pentecostal Fellowship	Pentecostal Assemblies of Canada	Parcel A, Block 62, D.L. 6042, 6152, and 6153, Plan 3595 Roll No.00620.010	1340 Kingfisher Avenue
Kitimat Presbyterian Church	Trustee Board of Presbyterian Church in Canada	Lot 2, Block 162, D.L. 6157, Plan 6111 Roll No. 01620.200	1274 Nalabila Boulevard
Kitimat Sikh Temple	Kitimat Sikh Society	Lot 1, D.L. 6042, Plan 10455 Roll No. 01840.300	1600 Nalabila Boulevard
Redeemer Lutheran Church	Redeemer Lutheran Church	Lot 2, Block 107, D.L. 6153, Plan 3699 Roll No. 01070.020	1474 Nalabila Boulevard
The Church of Jesus Christ of Latter-day Saints	Church of Jesus Christ of Latter-Day Saints in Canada	Lot 3, Block 251, D.L. 6042, Plan 6188 Roll No. 02510.030	823 Kuldo Boulevard

Schedule B – Permissive Tax Exemptions

Name of Institution	Registered Owner	Legal Description	Location
Bill Rich Soccer Fields	Rio Tinto Alcan Inc.	D.L. 6019, Except Plans 3634, 3650, 3826, 4235, 6034, 6424, 8918, 12224, PRP44236 & PRP45574 To the extent of Class 8 Assessment only Roll No. 50601.900	Quatsino Boulevard
Delta King Place	Delta King Place Housing Society	Block 1023, Plan PRP9274, D.L 6037 Roll No.10230.000	890 Tsimshian Boulevard
Greek Orthodox Community Hall	Greek Orthodox Community Society	Lot 1, D.L. 6034, Plan PRP9389 Roll No.02690.100	148 Konigus Street
Hirsch Creek Golf and Winter Club	Hirsch Creek Golf and Winter Club	Lot A, D.L.'s 6163, & 6166 – 6182, Plan EPP63968 Roll No. 01640.500	2000 Kingfisher Avenue
Kitamaat Valley Education Society	Haisla Trust Society	PRP6095, DL 6062 & 6167 Roll No. 01630.000	1352 Alexander Avenue
Kitimat General Hospital and Health Centre	Northen Health Authority	Lot 1, DL 6025, 6032, 6037, Plan BCP2854 Roll No.10220.000	920 Lahakas Boulevard
Kitimat Rod & Gun Association	Kitimat Rod & Gun Association	Lot 1, D.L. 6046 & 6270, Plan PRP45835, Roll No. 50604.700	386 Haisla Boulevard
Kitimat Valley Housing Society	Kitimat Valley Housing Society	Lot A, D.Ls 6025 & 6032, Plan EPP80286, Roll No.50602.285	100 Loganberry Avenue
Luso Canadian Club	Luso Canadian Association of Kitimat	Lot A, DL's 6023 & 6034, PRP11012, to the extend of Class 8 assesment only Roll No. 02710.000	159 Konigus Street
Royal Canadian Legion	Royal Canadian Legion Kitimat Branch No. 250	Lot A, Block 79, D.L. 6036 & 6045, PRP6966, Roll No. 00790.011	Legion Road
Royal Canadian Legion	Royal Canadian Legion Kitimat Branch No. 250	Lot 2, Block 79, D.L. 6036, 6045, PRP3789 To the extent of Class 8 Assessment only Roll No. 00790.020	665 Legion Road
Snowflake Community Fair Grounds Society	Crown Provincial (Leased to Snowflake Community Fair Grounds Society)	D.L. 6197, 6198, 6199; Licence number 633898 Roll No. 50619.701	Highway 37