

DATE OF MEETING | April 10, 2019 |

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SUBJECT CONSIDERATION OF NEW PERMISSIVE TAX EXEMPTION APPLICATIONS

OVERVIEW

Purpose of Report

To obtain Council approval regarding the new permissive tax exemption applications received for properties to be exempt from 2020 property taxes. |

Recommendation

That the Finance and Audit Committee recommend that Council:

1. Award a permissive tax exemption for the 2020 tax year to the Nanaimo Brain Injury Society for property it leases at 106 – 285 Prideaux Street;
2. Award a permissive tax exemption for the 2020 tax year to the Let Me Be Me Learning Foundation for property it leases at 200 – 1585 Bowen Road;
3. Award a permissive tax exemption for the 2020 tax year to the Nanaimo 7-10 Club Society for property it leases at 303 – 285 Prideaux Street;
4. Award a permissive tax exemption for the 2020 tax year to Nanaimo Region John Howard Society for property it owns at 2353 Rosstown Road; and,
5. Award a cash grant for the 2019 property taxes to the Nanaimo Region John Howard Society for property it owns at 2353 Rosstown Road.

BACKGROUND

In prior years, new applications for a permissive tax exemption (PTE) were reviewed by the Grants Advisory Sub-Committee, who then forwarded recommendations to approve or deny the applications to Council. With the dissolution of this Sub-Committee, the responsibility to review the new applications falls to the Finance and Audit Committee, or to the Committee of the Whole.

A copy of the Grants Policy and Guidelines document is attached to this report (Attachment A). Sections 7 and 8 provide specific direction on the evaluation of applications for permissive tax exemptions.

The new applications received follow this report, which consist of the following:

- Application page
- Questionnaire response
- Financial information
- Society Annual Report

NEW APPLICATIONS:

Permissive Tax Exemption Category

NANAIMO BRAIN INJURY SOCIETY

The Nanaimo Brain Injury Society is currently in "PROPERTY TAX EXEMPTION BYLAW 2018 NO. 7271", a Bylaw to Exempt Certain Lands and Buildings from Taxation, at 106 – 285 Prideaux Street. In addition they are now leasing units 216 and 301A in the same building. Therefore, an additional application is required for these additional units.

LET ME BE ME LEARNING FOUNDATION

The Let Me Be Me Learning Foundation provides comprehensive services for children and youth who face barriers to education, culture and social/life skills. They provide a variety of programs that take a holistic approach to learning. They offer a hub for service delivery; such as speech language pathologists, occupational therapists and a variety of consultants, in order to support the varying needs of students and their families.

The services provided by the Let Me Be Me Learning Foundation meet the criteria for permissive tax exemptions as outlined in the Grants Policy and Guidelines (Attachment A).

NANAIMO 7-10 CLUB SOCIETY

The Nanaimo 7-10 Club Society is currently in "PROPERTY TAX EXEMPTION BYLAW 2018 NO. 7271", a Bylaw to Exempt Certain Lands and Buildings from Taxation, at 201 – 285 Prideaux Street. In addition, they are now leasing unit 303 in the same building. Therefore, an additional application is required for this additional unit.

NANAIMO REGION JOHN HOWARD SOCIETY

The Nanaimo Region John Howard Society is currently in "PROPERTY TAX EXEMPTION BYLAW 2018 NO. 7271", a Bylaw to Exempt Certain Lands and Buildings from Taxation, at 2368 Rosstown Road and 2227 McGarrigle Road. They purchased 2353 Rosstown Road on 2018-AUG-31, therefore a new application is required.

Other Grants Category

Nanaimo Region John Howard Society

The Nanaimo Region John Howard Society purchased property at 2353 Rosstown Road effective 2018-AUG-01. They missed the deadline to apply for a PTE for 2019 property taxes. They are asking for a cash grant for their 2019 property taxes. The 2019 property taxes are estimated to be \$3,874.28.

OPTIONS

1. That the Finance and Audit Committee recommend that Council:
 1. Award a permissive tax exemption for the 2020 tax year to the Nanaimo Brain Injury Society for property it leases at 106 – 285 Prideaux Street;
 2. Award a permissive tax exemption for the 2020 tax year to the Let Me Be Me Learning Foundation for property it leases at 200 – 1585 Bowen Road;
 3. Award a permissive tax exemption for the 2020 tax year to the Nanaimo 7-10 Club Society for property it leases at 303 – 285 Prideaux Street; and,
 4. Award a permissive tax exemption for the 2020 tax year to Nanaimo Region John Howard Society for property it owns at 2353 Rosstown Road.
 5. Award a cash grant for the 2019 property taxes to the Nanaimo Region John Howard Society for property it owns at 2353 Rosstown Road.
 - **Budget Implication:** No budget implications. Permissive Tax Exemption cash grants have a \$5,000 budget in 2019 and nothing has been spent to date.
2. That the Finance and Audit Committee provide alternate direction.

SUMMARY POINTS

- The City has received four new applications for permissive tax exemptions.
- The City has received one application for a cash grant for 2019 property taxes.

ATTACHMENTS

- ATTACHMENT A: Grants Policy and Guidelines
ATTACHMENT B: 2019 PTE-02 Nanaimo Brain Injury Society
ATTACHMENT C: 2019 PTE-03 Let Me Be Me Learning Foundation
ATTACHMENT D: 2019 PTE-04 Nanaimo 7-10 Club Society
ATTACHMENT E: 2019 PTE-05 Nanaimo Region John Howard Society

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