

DATE OF MEETING SEPTEMBER 16, 2020  
AUTHORED BY BARBARA D. WARDILL, MANAGER, REVENUE SERVICES  
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 2021 property taxes.

### **Recommendation**

That the Finance and Audit Committee recommend that Council:

1. Award a permissive tax exemption for the 2021 tax year to the Nanaimo Community Gardens Society for property that is being leased at 2300 Bowen Road (Beban Park);
2. Award a permissive tax exemption for the 2021 tax year to the Island Crisis Care Society for property donated at 3413 Littleford Road;
3. Award a permissive tax exemption for the 2021 tax year to the Society for Equity, Inclusion and Advocacy for space being leased at #403 – 489 Wallace Street;
4. Award a permissive tax exemption for the 2021 tax year to the Nanaimo Brain Injury Society for space being lease at #101 – 235 Bastion Street;
5. Award a permissive tax exemption for the 2021 tax year to the Vancouver Island Mental Health Society for property owned at 285 Rosehill Street; and,
6. Award a permissive tax exemption for the 2021 tax year to the Nanaimo Unique Kids Organization for property purchased at 60 Needham Street.

## **BACKGROUND**

New applications for a permissive tax exemption are to be reviewed by the Finance and Audit Committee, who then approve or deny the applications to Council.

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

## **DISCUSSION**

Six new applications have been received and follows this report in Attachments B – G. All applications meet the minimum criteria of being a not-for-profit organization that provides service to the community, and consists of the following:

- Application page

- Questionnaire response
- Financial information
- Society Annual Report

### **NANAIMO COMMUNITY GARDENS SOCIETY**

The Society provides program and services to Nanaimo residents to educate and enable them to get active in growing, sharing, buying and eating local foods. The Society currently provides workshops, plant sales of local organic food, field trips, group tours and training to Nanaimo residents. The estimated 2021 property taxes for this property is \$248.

### **ISLAND CRISIS CARE SOCIETY**

The Society provides shelter and care to those in need. This property is intended to support youth programs within the community. The estimated 2021 property taxes for this property is \$3,667.

### **SOCIETY FOR EQUITY, INCLUSION AND ADVOCACY**

The purpose of the Society is to alleviate poverty, provide outreach programs and promote health and well-being of those in need. Nanaimo Citizens Advocacy and Nanaimo Women's Centre merged to create S.E.I.A. The estimated 2021 property taxes for this property is \$3,000.

### **NANAIMO BRAIN INJURY SOCIETY**

The Society has recently moved from 285 Prideaux Street to their new location, 101 – 235 Bastion Street and as such must reapply for the Permissive Tax Exemption. The estimated 2021 property taxes for this property is \$3,275.

### **NANAIMO UNIQUE KIDS ORGANIZATION**

The Society has recently purchased the building located at 60 Needham Street so must reapply for the Permissive Tax Exemption. The Society operates a learning centre to support children and youth with neuro-developmental challenges. The estimated 2021 property taxes for this property is \$10,572.

### **VANCOUVER ISLAND MENTAL HEALTH SOCIETY**

The Society has recently redeveloped the property at 285 Rosehill Street with a new building to provide low income housing. The Society provides housing and support to those in the community with mental illness. The estimated 2021 property taxes for this property is \$2,500.

The Finance and Audit Committee is being asked to approve or deny a permissive tax exemption for the years outlined below. Applications that are approved will be added to the 2020 Property Tax Exemption bylaw that will come forward to Council in October 2020.

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## **OPTIONS**

1. That the Finance and Audit Committee recommend that Council:
  1. Award a permissive tax exemption for the 2021 tax year to the Nanaimo Community Gardens Society for property that is being leased at 2300 Bowen Road (Beban Park);
  2. Award a permissive tax exemption for the 2021 tax year to the Island Crisis Care Society for property donated at 3413 Littleford Road;
  3. Award a permissive tax exemption for the 2021 tax year to the Society for Equity, Inclusion and Advocacy for space being leased at #403 – 489 Wallace Street;
  4. Award a permissive tax exemption for the 2021 tax year to the Nanaimo Brain Injury Society for space being lease at #101 – 235 Bastion Street;
  5. Award a permissive tax exemption for the 2021 tax year to the Vancouver Island Mental Health Society for property owned at 285 Rosehill Street; and,
  6. Award a permissive tax exemption for the 2021 tax year to the Nanaimo Unique Kids Organization for property purchased at 60 Needham Street.
2. That the Finance and Audit Committee provide alternative direction.

## **SUMMARY POINTS**

- The City has received six new applications for a permissive tax exemption that meets the grants policy and guideline criteria for exemption.
- Permissive Tax Exemption will commence in the 2021 tax year.

## **ATTACHMENTS:**

- Attachment A: Grants Policy and Guidelines
- Attachment B: 2021 PTE-03 Nanaimo Community Gardens Society
- Attachment C: 2021 PTE-04 Island Crisis Care Society
- Attachment D: 2021 PTE-05 Society for Equity, Inclusion and Advocacy
- Attachment E: 2021 PTE-06 Nanaimo Brain Injury Society
- Attachment F: 2021 PTE-07 Nanaimo Unique Kids Organization
- Attachment G: 2021 PTE-08 Vancouver Island Mental Health Society

### **Submitted by:**

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### **Concurrence by:**

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