

DATE OF MEETING | SEPTEMBER 21, 2021 |

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 new permissive tax exemption applications received for properties to be exempt from 2022 property taxes. |

Recommendation

That Council:

1. Award a permissive tax exemption for the 2022 tax year to the Nanaimo Association for Community Living for property owned at 3425 Uplands Drive;
2. Award a permissive tax exemption for the 2022 tax year to Woodgrove Senior Citizens Housing Society for property owned at 1145 Seafield Crescent;
3. Award a permissive tax exemption for the 2022 tax year to the Hai An Buddhist Society for property owned at 587 Seventh Street;
4. Award a permissive tax exemption for the 2022 tax year to the Nanaimo Affordable Housing Society for property owned at 858 Georgia Street;
5. Award a permissive tax exemption for the 2022 tax year to the Nanaimo Affordable Housing Society for property owned at 77 Mill Street;
6. Award a permissive tax exemption for the 2022 tax year to the Nanaimo Affordable Housing Society for property owned at 10 Buttertubs Drive; and
7. Award a permissive tax exemption for the 2022 tax year to Trinity United Church for the property recently purchased at 6011 Doumont Road.

BACKGROUND

New applications for a permissive tax exemption are reviewed by the Director of Finance and Manager, Revenue Services, who then recommend to Council to approve or deny applications.

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

Seven new applications have been received and follow this report in Attachments B – H. 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 ASSOCIATION FOR COMMUNITY LIVING (NACL)

The Society provides programs and services to Nanaimo residents over the age of 6 with diversabilities. NACL currently operates 10 residential programs, including the recent construction of a three building townhouse complex at 3425 Uplands Drive which opened in October, 2020; a day program which includes life skills and vocational preparatory components; an employment program and a multi-sensory environment. In addition, NACL oversees approximately 118 home share arrangements spanning from Duncan to the Comox Valley, with a primary focus in Nanaimo. The estimated 2022 property taxes for this property is \$30,948.

WOODGROVE SENIOR CITIZENS HOUSING SOCIETY

The purpose of the Society is to operate and manage low rental housing projects for low to moderate income senior citizens and for other such elderly persons as may be designated by the Province of B.C. The estimated 2022 property taxes for this property is \$17,952.

HAI AN BUDDHIST SOCIETY

The purpose of the Society is to encourage the teaching, practice and realization of the Buddha-Dhamma. In addition to promoting unity, friendship and good citizenship among all Buddhists. The estimated 2022 property taxes for this property is \$3,220.

NANAIMO AFFORDABLE HOUSING SOCIETY (858 Georgia Ave.)

The Society develops and operates inclusive housing communities appropriate to supporting tenants in achieving and maintaining stability and well being; providing house opportunities for individuals, seniors, persons with disabilities and small families. It has recently constructed a new housing development at 858 Georgia. The estimated 2022 property taxes for this property is \$34,317.

NANAIMO AFFORDABLE HOUSING SOCIETY (77 Mill Street)

The Society develops and operates inclusive housing communities appropriate to supporting tenants in achieving and maintaining stability and well being; providing house opportunities for individuals, seniors, persons with disabilities and small families. It has recently constructed a new housing development at 77 Mill Street. The estimated 2022 property taxes for this property is \$55,182.

NANAIMO AFFORDABLE HOUSING SOCIETY (10 Buttertubs Drive)

The Society develops and operates inclusive housing communities appropriate to supporting tenants in achieving and maintaining stability and well being providing; house opportunities for individuals, seniors, persons with disabilities and small families. It has recently constructed a new housing development at 10 Buttertubs Drive. The estimated 2022 property taxes for this property is \$107,035.

TRINITY UNITED CHURCH

Trinity United recently purchased 6011 Doumont Road, and intends to transition to a full service church in North Nanaimo. The estimated 2022 property taxes for this property is \$3,380.

Council is being asked to approve or deny permissive tax exemptions for the years outlined. Applications that are approved will be added to the 2021 Property Tax Exemption bylaw, for the 2022 Taxation year that will come forward to Council in October 2021. |

FINANCIAL CONSIDERATIONS

|Approval of the new permissive tax exemption applications will result in no financial impact to the City. Remaining properties in the tax class would be required to absorb the value of the permissive tax exemptions.

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OPTIONS

|1. That Council:

1. Award a permissive tax exemption for the 2022 tax year to the Nanaimo Association for Community Living for property owned at 3425 Uplands Drive;
 2. Award a permissive tax exemption for the 2022 tax year to the Woodgrove Senior Citizens Housing Society for property owned at 1145 Seafield Crescent;
 3. Award a permissive tax exemption for the 2022 tax year to the Hai An Buddhist Society for property owned at 587 Seventh Street;
 4. Award a permissive tax exemption for the 2022 tax year to the Nanaimo Affordable Housing Society for property owned at 858 Georgia Street;
 5. Award a permissive tax exemption for the 2022 tax year to the Nanaimo Affordable Housing Society for property owned at 77 Mill Street;
 6. Award a permissive tax exemption for the 2022 tax year to Nanaimo Affordable Housing Society for property owned at 10 Buttertubs Drive; and
 7. Award a permissive tax exemption for the 2022 tax year to Trinity United Church for the property recently purchased at 6011 Doumont Road.
- The advantage of this option: The City of Nanaimo continues to support non-profit organizations to assist residents of Nanaimo with their varying needs.
 - Financial Implications: No financial impact.

2. That Council do not award permissive tax exemptions.
- Financial Implications: No impact to City's Financial Plan. |

SUMMARY POINTS

- The City has received seven new applications for a permissive tax exemption that meet the grants policy and guideline criteria for exemption.
- Permissive Tax Exemptions will commence in the 2022 Taxation year.

ATTACHMENTS:

- Attachment A: Grants Policy and Guidelines
- Attachment B: 2022 PTE-01 Nanaimo Association for Community Living
- Attachment C: 2022 PTE-02 Woodgrove Senior Citizens Housing Society
- Attachment D: 2022 PTE-03 Hai An Buddhist Society
- Attachment E: 2022 PTE-04 Nanaimo Affordable Housing Society (858 Georgia Street)
- Attachment F: 2022 PTE-05 Nanaimo Affordable Housing Society (77 Mill Street)
- Attachment G: 2022 PTE-06 Nanaimo Affordable Housing Society (10 Buttertubs Drive)
- Attachment H: 2022 PTE-07 Trinity United Church

Submitted by:

Barbara D. Wardill
Manager, Revenue Services |

Concurrence by:

Laura Mercer
Director, Finance |