



**Date:** 02/07/2025

**To:** Chair and Directors, Cariboo Regional District Board

**And To:** Murray Daly, Chief Administrative Officer

**From:** Kevin Erickson, Chief Financial Officer

**Date of Meeting:** Cariboo Regional District Board\_Jul11\_2025

**File:** 1950-01

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## Short Summary:

Request for Permissive Tax Exemption for St. Jude's Parish – 5691 Horse Lake Road

## Voting:

Corporate Vote - Unweighted

## Memorandum:

A verbal request has been received by Director de Vries from Reverend Swann Kim of St. Jude's Parish for a property tax exemption from the Cariboo Regional District for 2026 as the residence of the Reverend is on the property of the church.

Regional Districts are allowed to exempt properties from taxation under Section 391(3) of the *Local Government Act* as follows:

- (3) On or before October 31 in any year, a board may, by bylaw adopted by at least 2/3 of the votes cast, exempt the property described in subsection (4) from taxation under this Part for
- (a) the next calendar year, or
  - (b) with the assent of the electors, a specified period not longer than 10 years.

- (4) The following property that is in an electoral area may be exempted from taxation under subsection (3):

- (a) land or improvements, or both, owned or held by, or held in trust by the owner for, an athletic or service organization and used principally for public athletic or recreation purposes;
- (b) land or improvements, or both, used or occupied by a church as tenant or licensee for the purpose of public worship or for the purposes of a church hall that the board considers necessary to the church;
- (c) an interest held by a non-profit organization in school buildings that the organization uses or occupies as tenant or licensee of a board of school trustees;
- (d) land that is owned and used exclusively by an agricultural or horticultural society and that is in excess of the area exemption under section 15 (1) (j) of the Taxation (Rural Area) Act;

- (e) an interest held by a francophone education authority in school buildings that the francophone education authority uses or occupies as licensee of a board of school trustees;
- (f) an interest held by a non-profit organization in school buildings that the organization uses or occupies as tenant or licensee of a francophone education authority;
- (g) land or improvements that
  - (i) are owned or held by a municipality, regional district or other local authority, and
  - (ii) the board considers are used for a purpose of the local authority.

The 2025 assessed values for the Reverend's residence are:

Land	\$ 14,700
Buildings	\$ 87,600

**Due to linkages between the Local Government Act, Taxation (Rural Area) Act, School Act, and Hospital District Act, the exemption granted by the CRD and (if) accepted by the BC Assessment Authority, extends to all of the property taxes (rural, school, police, etc.) applied in respect of the exempted property, and no property ad valorem taxes would be payable by the exempted taxpayer.**

Pre 2011, the Cariboo Regional District had not granted tax exemptions. There are many valid reasons for not granting a permissive exemption, including but not limited to the following:

- Reduction in taxation revenue / reallocation of costs to other taxpayers
- Difficulty ensuring fair and equitable treatment across groups applying for tax exemptions
- Resources required to determine criteria for tax exemption and reviewing applications against criteria in order to grant exemptions
- Resources required to prepare annual bylaws (for annual tax exemptions)
- Resources required to obtain the assent of electors (for multi-year tax exemptions), and
- Resources required to process requests and carry out tax allocation and tax requisition calculations.

### **Attachments:**

None.

### **Financial Implications:**

No financial implications to the Cariboo Regional District as the tax amount exempted will be distributed among the remaining taxpayers.

### **Policy Implications:**

The CRD does not have a policy regarding granting of permissive exemptions.

### **Alignment with Strategic Plan:**

- ☐ **Infrastructure and Asset Management:** To establish a systematic, predictable approach to managing the regional district's assets and infrastructure that builds on current asset management data and condition assessments.

- ☐ **Enhanced Communications and Engagement:** To build trust and credibility of the regional district by enhancing our communications and engagement with citizens, stakeholders, and volunteers.
- ☐ **Effective and Responsive Land Use Planning and Development:** To ensure our land use planning and development is responsive to future growth and housing needs, anticipates risks and hazards associated with climate change and provides efficient and consistent processes for landowners and developers.
- ☐ **Relationships with First Nations:** To foster a healthy and inclusive region by building and strengthening our relationships with First Nations and embracing the principles of reconciliation.

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### **CAO Comments:**

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### **Options:**

1. Authorize staff to draft a tax exemption bylaw;
2. Other action.

### **Recommendation:**

*Action at the discretion of the Board.*