



**The Corporation of the City of Grand Forks
Committee of the Whole Meeting
AGENDA**

Meeting #: C-2018-07
Date: Monday, July 23, 2018, 9:00 am
Location: 7217 - 4th Street, City Hall Council Chambers

Pages

1. CALL TO ORDER

2. COMMITTEE OF THE WHOLE AGENDA

- a. Adopt agenda
July 23, 2018, Committee of the Whole

Recommendation

THAT the Committee of the Whole adopts the July 23, 2018, agenda as presented.

3. MINUTES

- a. Adopt Minutes - Committee of the Whole
June 11, 2018, Committee of the Whole Meeting Minutes

1 - 5

Recommendation

THAT the Committee of the Whole adopts the June 11, 2018, Committee of the Whole Minutes as presented.

4. REGISTERED PETITIONS AND DELEGATIONS

- a. Boundary Country Regional Chamber of Commerce
2018 Quarterly Report
- b. BC Emergency Health Services - Community Paramedicine in BC
BC Emergency Health Services - Wayne Hajdasz
- c. Whispers of Hope - Utilization of Dick Bartlett Facilities
Melissa Shulga - Whispers of Hope

6 - 6

7 - 26

27 - 28

5. REGIONAL TOPICS FOR DISCUSSION - WITH AREA D

6. PRESENTATIONS FROM STAFF

- a. Monthly Highlight Reports
Department Managers

29 - 33

Recommendation

THAT the Committee of the Whole receives the monthly highlight reports from department managers.

7. REPORTS AND DISCUSSION

8. PROPOSED BYLAWS FOR DISCUSSION

- a. Annual Permissive Tax Exemption Bylaw 2049
Chief Financial Officer

34 - 109

Recommendation

THAT the Committee of the Whole recommends that Council give first three readings to Bylaw No. 2049 "2019 Permissive Tax Exemptions" at the August 20th Regular Meeting of Council.

9. INFORMATION ITEMS

- a. CFO - Revitalization Tax Exemptions
Chief Financial Officer

110 - 128

Recommendation

THAT the Committee of the Whole receives the memorandum from the CFO regarding the tax revitalization bylaw for information and discussion.

10. CORRESPONDENCE ITEMS

11. LATE ITEMS

12. REPORTS, QUESTIONS AND INQUIRIES FROM MEMBERS OF THE COUNCIL (VERBAL)

13. QUESTION PERIOD FROM THE PUBLIC

14. ADJOURNMENT



**The Corporation of the City of Grand Forks
Committee of the Whole
MINUTES**

Meeting #: C-2018-06
Date: Monday, June 11, 2018, 9:00 am
Location: 7217 - 4th Street, City Hall Council Chambers

Present: Mayor Frank Konrad
Councillor Julia Butler
Councillor Chris Hammett
Councillor Colleen Ross
Councillor Christine Thompson
Councillor Beverley Tripp

Absent: Councillor Neil Krog (*'with notice'*)

Staff: Diane Heinrich - Chief Administrative Officer / Corporate Officer
Daniel Drexler - Deputy Corporate Officer
Daphne Popoff - Corporate Administrative Assistant
Juliette Rhodes - Chief Financial Officer
David Reid - Manager of Operations
Dolores Sheets - Manager of Development & Engineering Services
Dale Heriot - Fire Chief
Cavan Gates - Deputy Manager of Operations & Sustainability
Graham Watt - Senior Planner
Bud Alcock - Bylaw Enforcement Officer

GALLERY

1. CALL TO ORDER

The June 11, 2018, Committee of the Whole Meeting was called to order at 9:00 am.

2. **COMMITTEE OF THE WHOLE AGENDA**

- a. Adopt agenda

June 11, 2018, Committee of the Whole

Moved by: Tripp

THAT the Committee of the Whole adopts the June 11, 2018, agenda as presented.

Carried

3. **MINUTES**

- a. Adopt Minutes - Committee of the Whole

May 7, 2018, Committee of the Whole Meeting Minutes

Moved by: Thompson

THAT the Committee of the Whole adopts the May 7, 2018, Committee of the Whole Minutes as presented.

Carried

4. **REGISTERED PETITIONS AND DELEGATIONS**

- a. Joanie Koch-Kalanj and Representatives

Request to consider conversion and redesignation of Vienna Woods property to an urban forest and wildlife sanctuary

Joanie Koch-Kalanj and Gloria Koch spoke in regards to multiple intelligences and Vienna Woods forest. Packages of information were handed out to Council regarding various wildlife preservation efforts, land conservation, benefits of urban forests, and environmental ecosystems.

Discussion took place regarding the Vienna Woods forest area and development.

- b. Gerry Foster

Request for an honour in memory of Hall of Fame hockey player, Duncan McMillan "Mickey" MacKay, whose career and life were a part of Grand Forks

Gerry Foster spoke in regards to the history of the Grand Forks community, hockey, and athlete, Duncan "Mickey" MacKay. He made various suggestions in regards to honouring "Mickey" in the City of Grand Forks as an inspirational player.

Discussion took place regarding signage and a laneway designation, "Mickey MacKay Lane", near the Recreation Centre.

c. The Boundary Museum Society

Quarterly Report in compliance with the 2018 Fee for Service Agreement

Lee Derhousoff and Shannon Profili provided an overview of The Boundary Museum Society, the new Board of Directors, new employee, events, marketing, Canada Summer jobs/Young Canada Works funding, and Aboriginal Education Program.

Discussion took place regarding Gyro Park exhibits, surveys, school classes for education opportunities, and signage.

5. REGIONAL TOPICS FOR DISCUSSION - WITH AREA D

a. RDKB Highlights

Director Roly Russell

The Food and Agricultural Plan is attached to the agenda.

The Boundary Trails Master Plan can be found here:

<https://rdkb.civicweb.net/FileStorage/A081A5DD5483499F8553CECF85B5EFC9-276A3B60041C4ECFAEC050314C0C948C-.pdf>

6. PRESENTATIONS FROM STAFF

a. Memorandum - Cannabis Zoning Amendment

Development and Engineering Services

Discussion took place regarding mobile homes, building permits, Zoning Bylaw, rv parking on lots, and Cannabis Open House and Public Hearing on June 18th.

Moved by: Thompson

THAT the Committee of the Whole receives the memorandum from Development and Engineering Services regarding the Cannabis Zoning Amendment for information;

AND FURTHER asks staff to include the proposed changes in the proposed Amendment Bylaw # 2039-A1 for third reading.

Opposed (2): Butler, and Tripp

Carried

- b. Memorandum - Proposed Amendment to the Floodplain Management Bylaw (No. 1402/1756) - Interim Construction Elevations in the Floodplain Development and Engineering Services

Moved by: Hammett

THAT the Committee of the Whole receives the memorandum from Development and Engineering Services on the proposed amendment to the Floodplain Management Bylaw (No. 1402/1756) - Interim Construction Elevations in the Floodplain (File: 09-4150) for information.

Carried

- c. Monthly Highlight Reports
Department Managers

Discussion:

- Fire Department rescues during flooding and volunteer hours
- Ministry of Transportation regarding highway signs
- damage to City infrastructure and buildings
- Secondhand Dealers and Pawnbrokers Bylaw
- former Whispers of Hope building and camps
- utility and property tax payment status for flood victims
- policing for the City
- abandoned housing concerns

Moved by: Ross

THAT the Committee of the Whole receives the monthly highlight reports from department managers.

Carried

7. **REPORTS AND DISCUSSION**
8. **PROPOSED BYLAWS FOR DISCUSSION**
9. **INFORMATION ITEMS**
10. **CORRESPONDENCE ITEMS**
11. **LATE ITEMS**
12. **REPORTS, QUESTIONS AND INQUIRIES FROM MEMBERS OF THE COUNCIL (VERBAL)**
13. **QUESTION PERIOD FROM THE PUBLIC**

Kate Saylors, Grand Forks Gazette, inquired as to the hiring of a Communications Consultant and staffing going forward. CAO responded that the City did hire a Communications Consultant and will be meeting soon with RDKB regarding the recovery group and looking into filling staffing positions.

14. **ADJOURNMENT**

The June 11, 2018, Committee of the Whole Meeting was adjourned at 11:19 am.

Moved by: Ross

THAT the June 11, 2018, Committee of the Whole Meeting be adjourned at 11:19 am.

Carried

Mayor Frank Konrad

Corporate Administrative Assistant -
Daphne Popoff

DELEGATION



RECEIVED

JUL · 3 2018

THE CORPORATION OF
THE CITY OF GRAND FORKS

Online Delegation Form

YOUR WORSHIP, MAYOR KONRAD, AND MEMBERS OF COUNCIL, I/WE ARE HERE THIS EVENING ON BEHALF OF:

Boundary Country Regional Chamber of Commerce

TO REQUEST THAT YOU CONSIDER:

2018 Quarterly Report

THE REASONS THAT I/WE ARE REQUESTING THIS ACTION ARE:

As per our fee for service agreement for 2018, we are to appear to provide our quarterly report.

I/WE BELIEVE THAT IN APPROVING OUR REQUEST THE COMMUNITY WILL BENEFIT BY:

Continuing to provide support and advocacy for businesses in the Boundary Country including Grand Forks.

I/WE BELIEVE THAT BY NOT APPROVING OUR REQUEST THE RESULT WILL BE:

We would not fulfill our requirement to provide quarterly reporting as per our fee for service agreement.
Furthermore, businesses and non-profits require ongoing promotion, advocacy, and support to remain sustainable.

IN CONCLUSION, I/WE REQUEST THAT COUNCIL FOR THE CITY OF GRAND FORKS ADOPT A RESOLUTION STATING:

To receive for information our Quarterly report.

NAME

Kendra Begg

ORGANIZATION

Boundary Country Regional Chamber of Commerce

MAILING ADDRESS

Po Box 43
125 Market Ave
Grand Forks, British Columbia V0H1H0
Canada

TELEPHONE NUMBER

250-442-7263

EMAIL ADDRESS

info@boundarychamber.com

FILE CODE

Boundary Country
D2 - Reg. Chamber of
Commerce
Page 6 of 128

COMMUNITY PARAMEDICINE IN BRITISH COLUMBIA

**BC Emergency Health
Services**

June 2018



Presented by: Wayne Hajdasz

Agenda

- Community Paramedicine Overview
- CPs in the Community
- Program Partners
- Q & A

Community Paramedicine Overview

Program Objectives

- **Stabilize paramedic staffing** in rural and remote communities.
- Bridge **health service delivery gaps**, identified in collaboration with local primary care teams.

Population Profile

- Older people living on their own:
 - Living with chronic conditions:
 - heart failure
 - chronic obstructive pulmonary disease
 - Diabetes
 - High Blood Pressure
 - At a risk of falls
 - Need support with a palliative approach to care
- Referred by their doctor or other primary health care provider
- Service provided at no cost to the patient



Community Allocations

Health Authority	Total Communities	Total # FTEs	# Regular Part-Time Positions	# Regular Full-Time Positions
Northern	26	23.12	28	8
Interior	40	32.65	43	9
Island	25	18.92	26	5
Vancouver Coastal	7	5.24	8	1
Fraser	1	0.53	1	0
TOTAL*	99	80.46	106	23

Provincial Rollout Communities

Northern	<ul style="list-style-type: none"> Atlin Burns Lake Chetwynd Dawson Creek Dease Lake Fraser Lake Fort Nelson 	<ul style="list-style-type: none"> Fort St. James Fort St. John Granisle Haida Gwaii Hazelton Houston Hudson's Hope 	<ul style="list-style-type: none"> Mackenzie McBride Kitwanga Prince Rupert Southside Stewart 	<ul style="list-style-type: none"> Tumbler Ridge Valemount Vanderhoof Village of Queen Charlotte Wells
Interior	<ul style="list-style-type: none"> Alexis Creek Anahim Lake Ashcroft Barriere Blue River Castlegar Chase Clearwater Clinton Cranbrook 	<ul style="list-style-type: none"> Creston Edgewood Elkford Field Fruitvale Gold Bridge Golden Grand Forks Greenwood Kaslo 	<ul style="list-style-type: none"> Keremeos Kimberley Lillooet Logan Lake Lumby Lytton Merritt Midway Nakusp New Denver 	<ul style="list-style-type: none"> Osoyoos Princeton Revelstoke Riondel Rossland Salmo Seton Portage Sicamous Sparwood Winlaw
Island	<ul style="list-style-type: none"> Alert Bay Campbell River Chemainus Cortes Island Denman Island (incl. Hornby Island) 	<ul style="list-style-type: none"> Gabriola Island Ganges Galiano Island Lake Cowichan Mayne Island Pender Island 	<ul style="list-style-type: none"> Port Alice Port Hardy Port Renfrew Port McNeill Quadra Island Sayward 	<ul style="list-style-type: none"> Sointula Sooke Tahsis Tofino Ucluelet Zeballos
Coastal	<ul style="list-style-type: none"> Bella Bella Bella Coola Bowen Island 	<ul style="list-style-type: none"> Madeira Park Texada Island Pemberton Powell River 	Fraser <ul style="list-style-type: none"> Boston Bar 	

CPS in the Community





Your Community Paramedicine Team

Community Paramedics:

- Wayne Hajdasz Tue – Fri 0800-1800 hrs

Supported by:

- Karen Reader, Regional Training Officer
- Jan Fakoski, Unit Chief
- Les Cleverly, Manager, Patient Care Delivery, Boundary District

Community Health Promotion & Awareness



Support Community Health Clinics



Home Visits





How CPs Help Patients

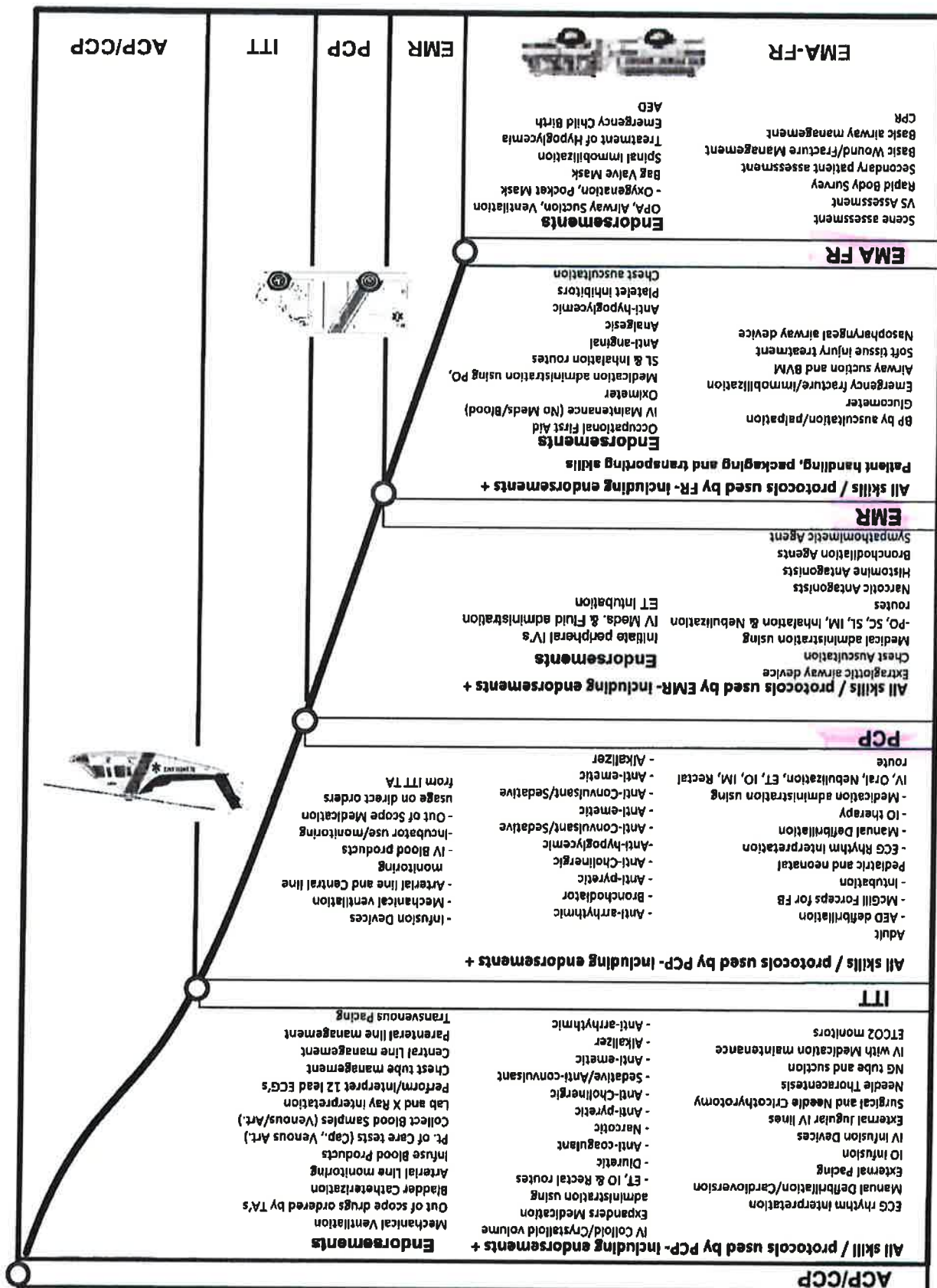
- Come to the home for regularly scheduled visits
- Help patients stay connected with their family doctor or nurse practitioner.
- Support patients in managing their health so they can continue to live at home safely.
- Check in with patients about their medications.



How CPs Help Patients, cont'd

- Look for fall hazards in the home, and suggest ways of correcting them.
- Refer patients to the right health care resource when they need additional help.
- Listen when patients have concerns about their health, and work with them to get the assistance they need.

Scope of Practice Guide Emergency Medical Assistant Licenses



Skills and Knowledge

BC Emergency Health Services (BCEHS) under the authority of the Emergency Health Services Act, have the authority to regulate the service provided by the Emergency Health Services (EHS) in British Columbia, including the regulation of the service provided by the EHS. BCEHS ensures no responsibility or liability in respect of any unreviewed use of these guidelines. Copyright © 2015, British Columbia Emergency Health Services. All rights reserved.

Partners and Stakeholders



Ambulance Paramedics
of British Columbia - CUPE 873



northern health



Interior Health



island health



fraserhealth



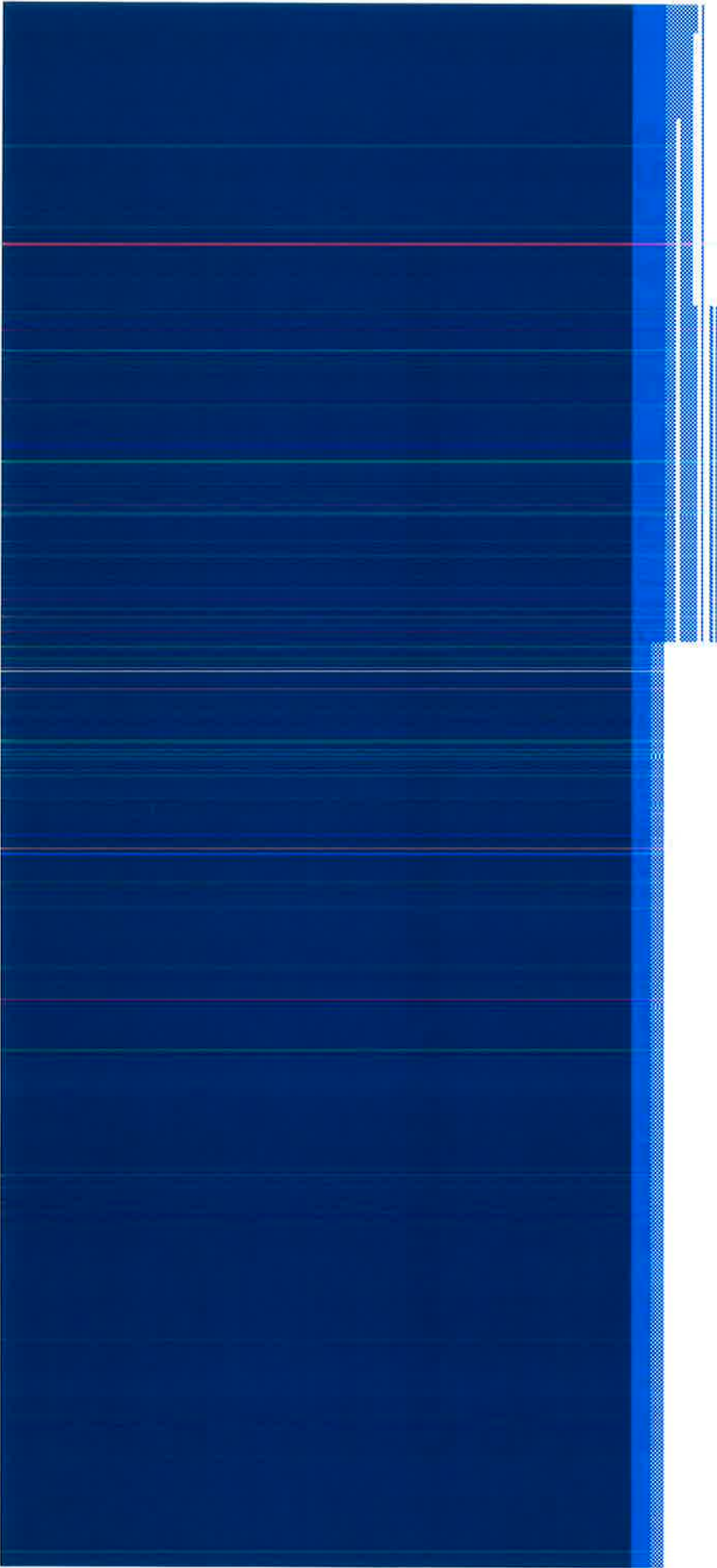
For more information

Visit:

www.bcehs.ca and click on Our Services

Email:

CommunityParamedicine@bcehs.ca



THANK YOU

Council Delegations

Background

Council for the City of Grand Forks welcomes public input and encourages individuals and groups to make their views known to Council at an open public meeting.

Council needs to know all sides of an issue, and the possible impacts of any action they make take, prior to making a decision that will affect the community. The following outline has been devised to assist you in preparing for your presentation, so that you will understand the kind of information that Council will require, and the expected time frame in which a decision will be forthcoming. Council may not make a decision at this meeting.

Presentation Outline

Presentations may be a maximum of 10 minutes.

Your Worship, Mayor Konrad, and Members of Council, I/We are here on behalf of

WHISPERS OF HOPE BENEVOLENCE ASSOCIATION

to request that you consider ALLOWING US TO UTILIZE DICK
BARTLETT PARK FACILITIES WHEN NOT BOOKED.

The reason(s) that I/We are requesting this action are:

TO OFFER OUR FREE LUNCH MEALS AND DROP-IN
SERVICES TO THE COMMUNITY, MON-FRI 11A-1P,
UNTIL AS LATE AS SEPT. 28TH

I/We believe that in approving our request the community will benefit by:

RESTORING AN ESSENTIAL SUPPORT SYSTEM
DURING OUR COMMUNITIES GREATEST TIME
OF NEED.

Council Delegations (cont.)

I/We believe that by not approving our request the result will be:

A CONTINUOUS STRUGGLE FOR CITIZENS AND FAMILIES
IN THE BOUNDARY, PHYSICALLY AND MENTALLY,
AND A "BROKEN" SENSE OF COMMUNITY
SUPPORT AND SPIRIT.

In conclusion, I/we request that Council for the City of Grand Forks adopt a resolution

stating: WHISPERS OF HOPE UTILIZE PARK FACILITIES
TO OFFER THE COMMUNITY FREE LUNCH AND DROP-
IN SERVICES, MONDAY - FRIDAY 11am - 1pm,
WHENEVER IT IS NOT BOOKED FOR OTHER
EVENTS OR ACTIVITIES.

Name: MELISSA SHULGA, CENTER COORDINATOR

Organization: WHISPERS OF HOPE

Mailing Address: Box 1561 GRAND FORKS BC V0H 1H0
(Including Postal Code)

Telephone Number: 250 442 2006

Email Address: whispers.coordinator@gmail.com

The information provided on this form is collected under the authority of the Community Charter and is a matter of public record, which will form a part of the Agenda for a Regular Meeting of Council. The information collected will be used to process your request to be a delegation before Council. If you have questions about the collection, use and disclosure of this information contact the "Coordinator" City of Grand Forks.

N:Forms/Delegation Form

Monthly Highlight Report



To: Committee of the Whole
From: **Management Team**
Date: July 23, 2018
Subject: Monthly Highlight Report
Recommendation: **THAT COUNCIL receives the monthly highlight report for information.**

Fire Department

General

Calls this month: 44 (24 fire-related, 3 rescue, 17 first responder medical)
Year to date calls: 286

- Dual structure fires on Donaldson Drive
 - o Post-fire investigation
- EOC – Flood Recovery public meetings
- Forestry has instituted Category 2 burn ban (everything but small campfires)
- Flood recovery at downtown Fire Hall continues
- Annual inspection on City-owned fire apparatus

Outside Works

Safety Focus for the Month

- Vibration
- Occupational First Aid (Procedures and Assessments)

General

- Disaster Financial Assistance recovery plan submitted for uninsured City infrastructure (paths, roads, etc)
- Three quotes sourced for wayfinding ornamental sign posts. Preliminary location map drafted.
- Annual report completed with Corporate Services.
- Working on City and residential insurance claims
- Organizing curbside cleanup within Regional District
- Electrical staff performance reviews
- Working on City infrastructure affected by the flood
- NWPPA Electrical Distribution system training (Manager of Operations)
- Working with WorksafeBC and confined space program

Fiscal Economic Growth Community Engagement Community Liveability

- Meetings Kettle River Watershed Authority, Cannafest organizers, Joint health and Safety, and Labour Management
- Working at the EOC Deputy Manager of Operations *and Sustainability*, and Manager of Operations
- New windows installed in Outside Works building

Electrical

- Voltage conversion finished. All of the downtown area is now operating on 12,470 volts
- New gang switch installed by FortisBC at switchyard. Ownership transferred to City of GF and was put into service by electrical crew
- Regulator bank on Granby Road bypassed and capacitor bank on Riverside Drive removed as part of voltage conversion plan
- 4160 volts supply lines have been removed between FortisBC primary metering unit and City of Grand Forks switchyard
- new potential transformers for voltage recording have been installed
- recloser controls have been rebuilt in switchyard
- Electrical Coordinator attended NWPPA Electrical Distribution course
- Ongoing electrical service disconnects/reconnects for flood repairs

Public Works

- ✚ Planters and Hanging Baskets installed throughout town
- ✚ In Ground beds prepped and planted throughout town
- ✚ Flood cleanup and repairs throughout affected areas
- ✚ Dust control Prep and administer to gravel alleys and Parking lots
- ✚ Storm drain system clean flood affected areas
- ✚ Play Field Skins maintenance and Red Clay application Bartlett and Angus
- ✚ Irrigation turn on and repair playfields, green spaces, boulevards
- ✚ BMX track materials for repair flood damage
- ✚ Cemetery markers installed
- ✚ 2 Danger trees removed with electrical crew support
- ✚ Flail mowing open green spaces outside of manicured areas started
- ✚ Windstorm tree debris clean up
- ✚ Installation of 2 new Memorial benches on Trail system
- ✚ Tree pruning throughout town on going
- ✚ Events- Community Pasta Fest. Fundraiser, Aboriginal Day celebration, Farmers Market Gyro, Travelling Rainbow market every Saturday June – September.

Water and Sewer

- Sewer service blockage repair
- Water leak repair in Ruckle
- Curb stop repairs due to flood
- Chlorine technician and staff review of the chlorination systems for both water and sanitary systems
- Repairing Industrial lift station

Development and Engineering

General

- Ongoing planning and policy support for flood recovery initiatives.
- Ongoing implementation of records management and planning file administration.

Capital Projects

- Ongoing management and troubleshooting of 22nd Street construction.
- Reviewing servicing and development options for airport industrial lands.

Current Planning

- Coordinated approval of development permit for Tim Hortons.
- Responded to approximately 45 land use/development/servicing inquiries along with numerous planning and zoning inquiries at the front counter.
- Completed one subdivision approval.
- Assigned and implemented addresses for 5 properties.
- Coordinating “expressions of interest” for purchase and development on three City-owned properties.
- Provided zoning bylaw interpretation and support related to building permit applications and inquiries.
- Prepared background information and attended various pre-application meetings with development proponents.

Long Range Planning

- Conducted public open house on zoning bylaw amendment for cannabis regulations and housekeeping matters
- Prepared brochures, procedures and application forms for garden suites and tiny houses.

Business Licenses

- Processed and approved four business licences.

Building Inspection and Bylaw Enforcement

General

- Flood recovery procedures worked out and well underway
- Problematic transient population on the decline compared to last year

Bylaw Services

- 51 watering violations despite extensive advertising
- 10 abandoned and 2 active transient camps removed
- Numerous assists to the RCMP including suspected drug overdose and thefts
- Close interaction with transient individuals
- Interaction with many flood victims, mostly about security concerns

Building Inspection

Building Permit applications this reporting period: **59**
Year to date Building Permit applications: **83**
Year to date construction value: **\$4,720,661** (2017 year end = \$3,762,202)

- 35 permit applications received for flood damage repairs
- 6 applications received for flood related residential demolitions
- \$1.2 million (estimated) reconstruction value for flood related damage so far
- Much work remains in the commercial areas of Grand Forks
- Approximately 50% of the flood damaged property owners have requested inspections to date, many more are expected due to Rockwool's mandatory permit requirement for their free insulation program.

Corporate Services

General

- Prepared and facilitated Council Meetings (1 COTW, 2 Regular, 1 In-Camera & Special to go In-Camera Meetings, 1 Public Hearing)
- Prepared weekly summaries (4 for Council, 1 for Staff and Council)
- Human Resources Duties
- Generalized IT support
- Minor support for Public Works Event Coordinator
- Transition of Corporate Officer and Deputy Corporate Officer duties
- Records Management Update and review – ongoing project for 3 years:
 - SharePoint as records storage location:
 - Mail log changes planning and review with staff
 - Retention schedule changes
 - Continued general research
 - Naming conventions review
 - Job classifications
 - Retention and disposition labeling review
- ESRI GIS software – continued configurations
- Attended Recovery Team update meetings and conference calls
- Technology support for Recovery Team
- Attended MATI Leadership training (Corporate Officer)
- Completed Annual Report with Deputy Manager of Operations *and Sustainability*

Financial Services

General

- Staff attendance at EOC; assisted with EOC payroll and other expense tracking
- Attended NWPPA Accounting and Finance training
- Researched revitalization tax exemption bylaws for preparation of report to Council and draft bylaw
- Consultation with investment advisors regarding development of an investment policy and plan
- Processed service disconnections and utility billing adjustments for flood damaged residences; suspended billing for approximately 160 properties

- Provided Disaster Financial Assistance eligibility information to Emergency Management BC
- Responded to requests from the public regarding flooding, property damage, disaster financial assistance, utility reconnections and billing, etc.
- Processed homeowner grant applications and property tax and utility payments

Recommendation

THAT COUNCIL receives the monthly highlight report for information.

Request for Decision



To: Committee of the Whole
From: Chief Financial Officer
Date: July 23, 2018
Subject: Annual Permissive Tax Exemption Bylaw 2049
Recommendation: **THAT the Committee of the Whole recommends that Council give first three readings to Bylaw No. 2049 "2019 Permissive Tax Exemptions" at the August 20th Regular Meeting of Council.**

Background

Section 224 of the Community Charter provides the authority for Council to grant tax exemptions for other local authorities, non-profit organizations, and property owned by places of worship which is not exempt under other statutory provisions.

The following areas of land surrounding the buildings for public worship are eligible for exemption under Section 224 (2) (f), (g) and (h) of the Community Charter:

- The United Church - 920 Central Avenue
- The Pentecostal Church - 2826 75th Avenue
- The Catholic Church - 7249 9th Street
- The Anglican Church - 7252 7th Street
- The Mennonite Brethren Church - 7048 Donaldson Drive
- Christ Lutheran Church - 7328 19th Street
- Grand Forks Christian Centre - 7525 4th Street
- Jehovah's Witnesses Church - 7680 Donaldson Drive

The estimated value of 2019 municipal taxes for the above permissive exemptions is \$1,166.

The following property is owned by the City, and subject to a lease agreement requiring the City to pay property taxes if an exemption is not available. Granting this property a permissive exemption will save the City that portion of taxes which is due to other authorities.

The Baptist Church – 7850 2nd Avenue – eligible under 224 (2) (g):

In addition, BC Assessment has recommended that the bylaw include the property leased by the Regional District of Kootenay Boundary at 8120 Donaldson Drive (former SPCA Building) which is eligible under Section 224 (b).

The bylaw will also exempt certain non-profit organizations under Section 224 (2) (h) of the *Community Charter* as follows:

Name	Estimated 2019 Exemption Value
Grand Forks Curling Club - 7230 21 st Street	\$ 12,225
Grand Forks Masonic Building Society - 366 Market Avenue	\$ 509
Sunshine Valley Child Care Society - 978 72 nd Avenue	\$ 2,126
Slavonic Seniors Citizens - 686 72 nd Avenue	\$ 708
Hospital Auxiliary Thrift Shop - 7239 2 nd Street	\$ 2,609
Royal Canadian Legion - 7353 6 th Street	\$ 3,746
Grand Forks Senior Citizens Drop-in Centre (City Park) - 565 71 st Avenue	\$ 4,340
Phoenix Manor Society - 876 72 nd Avenue	\$ 3,367
Boundary Lodge – 7130 9 th Street	\$ 1,310

The estimated total value of permissive exemptions for the non-profits above is \$30,940. The total amount of exemptions proposed here represents 0.8% of estimated property tax revenues for 2019, and equates to \$10 annually per property.

Drawings are included in the bylaw for the places of worship but not for the properties listed below as the entire lots are being exempted.

This tax exemption bylaw is planned for first three readings on August 20th and final reading on September 4th 2018, and must be adopted by October 31, 2018. As per legislation, the City will be advertising the tax exemption notice for two consecutive issues of the Grand Forks Gazette in early August.

Benefits or Impacts

General

Granting tax exemption to these applicants assists the organizations in continuing the operation of their facilities and in providing services to the residents of the community.

Strategic Impact



Fiscal Responsibility

- The above tax exemptions will reduce taxes collectible by the City by an estimated \$32,106. The tax savings on City owned leased properties will be approximately \$832.

Policy/Legislation

Section 224 of the Community Charter

Attachments

2019 Annual Tax Exemption Bylaw No. 2049
Applications Received for Permissive Tax Exemption

Recommendation

THAT the Committee of the Whole recommends that Council give first three readings to Bylaw No. 2049 “2019 Permissive Tax Exemptions” at the August 20th Regular Meeting of Council.

Options

1. Resolved that the Committee of the Whole accepts the recommendation.
2. Resolved that the Committee of the Whole does not accept the recommendation.
3. Resolved that the Committee of the Whole refers the matter back to staff for further information.

THE CORPORATION OF THE CITY OF GRAND FORKS

BYLAW NO. 2049

A Bylaw to Exempt from Taxation Certain Parcels of Land Used for Religious Worship Purposes, Hospital Purposes, Recreation Purposes and Charitable or Philanthropic Purposes Pursuant to the Provisions of the Community Charter

The Council of the Corporation of the City of Grand Forks, in open meeting assembled, enacts as follows:

1. This bylaw may be cited, for all purposes as the “2019 Annual Tax Exemption Bylaw No. 2049”.
2. Pursuant to Section 224(2)(f) of the *Community Charter*, there shall be exempt from taxation for the fiscal year ended December 31, 2019 with respect to land and improvements, the following parcels of land:
 - Lots 1 and 2, Block 36, District Lot 108, S.D.Y.D., Plan 72, located at 920 Central Avenue as shown outlined in bold on a sketch attached hereto and marked as Schedule “A” (United Church); and
 - That portion of Lot 1, District Lot 520, S.D.Y.D., Plan 8653, except Plan H-17064, located at 2826 - 75th Avenue and described as follows - commencing at the most northerly corner of said Lot 1; thence southeasterly following in the easterly limit of said Lot 1 for 35.50 metres, thence southwesterly, perpendicular to the said easterly limit, for 30.00 metres, thence northwesterly, parallel with the said easterly limit, for 35.50 metres more or less to the intersection with the northerly limit of said Lot 1, thence northeasterly, following in the said northerly limit for 30.00 metres more or less to the point of commencement and containing an area of 1,065 square metres, more or less as shown outlined in bold on a sketch attached hereto and marked as Schedule “B” (Pentecostal Church); and
 - Lots 30, 31 and 32, Block 36, District Lot 108, S.D.Y.D., Plan 72 located at 7249 - 9th Street as shown outlined in bold on a sketch attached hereto and marked as Schedule “C” (Catholic Church); and
 - That portion of Parcel D (KM26760), Block 24, District Lot 108, S.D.Y.D., Plan 23; located at 7252 - 7th Street as shown outlined in bold on a sketch attached hereto and marked Schedule “D” (Anglican Church); and
 - That portion of Lot G, District Lot 380, S.D.Y.D., Plan KAP56079, located at 7048 Donaldson Drive and described as follows - commencing in the southerly boundary of said Lot G distant 13 metres from the most westerly corner of said Lot G; thence northerly, parallel with the westerly boundary of said Lot G, for 38.1 metres more or less to intersection with the northerly boundary of said Lot G, thence easterly following

in the northerly boundary of said Lot G for 71 metres, thence southerly, parallel with the said westerly boundary, for 38.1 metres more or less to intersection with the said southerly boundary, thence westerly, following in the said southerly boundary for 71 metres more or less to the point of commencement and containing 2705 square metres as shown outlined in bold on a sketch attached hereto and marked as Schedule “E” (Mennonite Brethren Church); and;

- That portion of Parcel A, (X23915), Block 16, District Lot 380, S.D.Y.D., Plan 35 located at 7328 - 19th Street and described as follows - commencing at the most southerly corner of said Parcel “A”; thence northwesterly following in the westerly limit of said Parcel “A”, for 17.00 metres; thence northeasterly, perpendicular to the said westerly limit for 24.60 metres; thence southeasterly, parallel with the said westerly limit for 17.00 metres more or less to intersection with the southerly limit of said Parcel “A”; thence southwesterly following in the said southerly limit for 24.60 metres more or less to the point of commencement and containing an area of 418.2 square metres more or less as shown outlined in bold on a sketch attached hereto and marked as Schedule “F” (Christ Lutheran Church of Grand Forks); and;
 - That portion of Lot 1, District Lot 108, S.D.Y.D., Plan KAP45199 located at 7525 - 4th Street and described as follows - commencing at the most easterly corner of said Lot 1; thence northerly following in the easterly limit of said Lot 1, for 23.20 metres; thence westerly, parallel with the southerly limit of said Lot 1, for 29.00 metres; thence southerly, parallel with the easterly limit of said Lot 1, for 23.20 metres more or less to intersection with the said southerly limit; thence easterly following in the said southerly limit; thence easterly following in the said southerly limit for 29.00 metres more or less to the point of commencement and containing 672.8 square metres more or less as shown outlined in bold on a sketch attached hereto and marked as Schedule “G” (Grand Forks Christian Centre Church); and
 - Commencing at a point in the westerly boundary of Lot 2, District Lot 520, S.D.Y.D., Plan KAP53800, located at 7680 Donaldson Drive and described as follows - distant 28.6 metres from the most southerly corner of said Lot 2: thence northerly following in the westerly boundary for 25.1 metres, thence easterly, perpendicular to the said westerly boundary for 35.05 metres more or less to intersection with the easterly boundary of said Lot 2, thence southerly following in the said easterly boundary for 25.1 metres, thence westerly, perpendicular to the said westerly boundary for 35.05 metres more or less to the point of commencement and containing 880 square metres more or less as shown outlined in bold on a sketch attached hereto marked as Schedule “H” (Jehovah’s Witnesses Church).
3. Pursuant to Section 224(2)(g) of the *Community Charter*, there shall be exempt from taxation for the fiscal year ended December 31, 2019 with respect to land and improvements, the following parcel of land:
- Lot 1, District Lot 585, S.D.Y.D., Plan KAP27903, located at 7850 - 2nd Street (Grand Forks Baptist Church).

4. Pursuant to Section 224(2)(b) of the *Community Charter*, there shall be exempt from taxation for the fiscal year ended December 31st, 2019 with respect to land and improvements, the following parcels of land:
 - Lot 1, District Lot 380, S.D.Y.D., Plan KAP54909 located at 7230 - 21st Street (Grand Forks Curling Rink);
 - Lot 1, District Lot 520, S.D.Y.D., Plan KAP59893, located at 8120 Donaldson Drive, (Kootenay Boundary Animal Control).
5. Pursuant to Section 224(2)(a) of the *Community Charter*, there shall be exempt from taxation for the fiscal year ended December 31st, 2019 with respect to land and improvements, the following parcels of land:
 - Lot 5, Block 10, District Lot 108, S.D.Y.D., Plan 23, located at 366 Market Avenue (Grand Forks Masonic Building Society); and
 - Lot A, District Lot 108, S.D.Y.D., Plan 38294, located at 978 - 72nd Avenue (Sunshine Valley Child Care Society);
 - Lot 8, Block 25, Plan 23, District Lot 108, S.D.Y.D. located at 686 - 72nd Avenue (Slavonic Seniors Citizens Centre).
 - Lot A (DD LA9161), District Lot 108, S.D.Y.D., Plan 6691, located at 7239 - 2nd Street (Hospital Auxiliary Thrift Shop)
 - Lots 23, 24, 25 and 26, Block 29, District Lot 108, S.D.Y.D., Plan 121, located at 7353 - 6th Street (Royal Canadian Legion)
 - Lots 10 and 17 – 20, Block 18, Plan 86, District Lot 108, S.D.Y.D. located at 565 – 71st Avenue (City Park) (Grand Forks Seniors' Society).
 - Parcel B, Block 45, District Lot 108, Plan 72, located at 876 - 72nd Avenue (Phoenix Manor Society).
 - Lot A, Plan 29781, District Lot 108, Land District 54, located on 7130- 9th Street (Boundary Lodge Assisted Living).

Read a first, second and third time by the Municipal Council this 20th day of August, 2018.

Finally adopted on this 4th day of September, 2018.

Mayor Frank Konrad

Corporate Officer – Daniel Drexler

C E R T I F I C A T E

I hereby certify the foregoing to be a true copy of Bylaw No. 2049
as adopted on the 4th day of September, 2018

Corporate Officer of the Municipal Council
of the City of Grand Forks

PLAN SHOWING THE
UNITED CHURCH BUILDING
SITUATED ON LOTS 102,
BLOCK 36, D.L. 108,
S.D.R.D.; PLAN 72.

SCALE 1 : 200 (METRIC)

Certified correct this 10 day of July, 1972

A.F. ROEFSLOOT
B.C. Land Surveyor
Grand Forks, B.C.

B.C.L.S.

PLAN 72

BLOCK 36

D.L. 108

9th STREET

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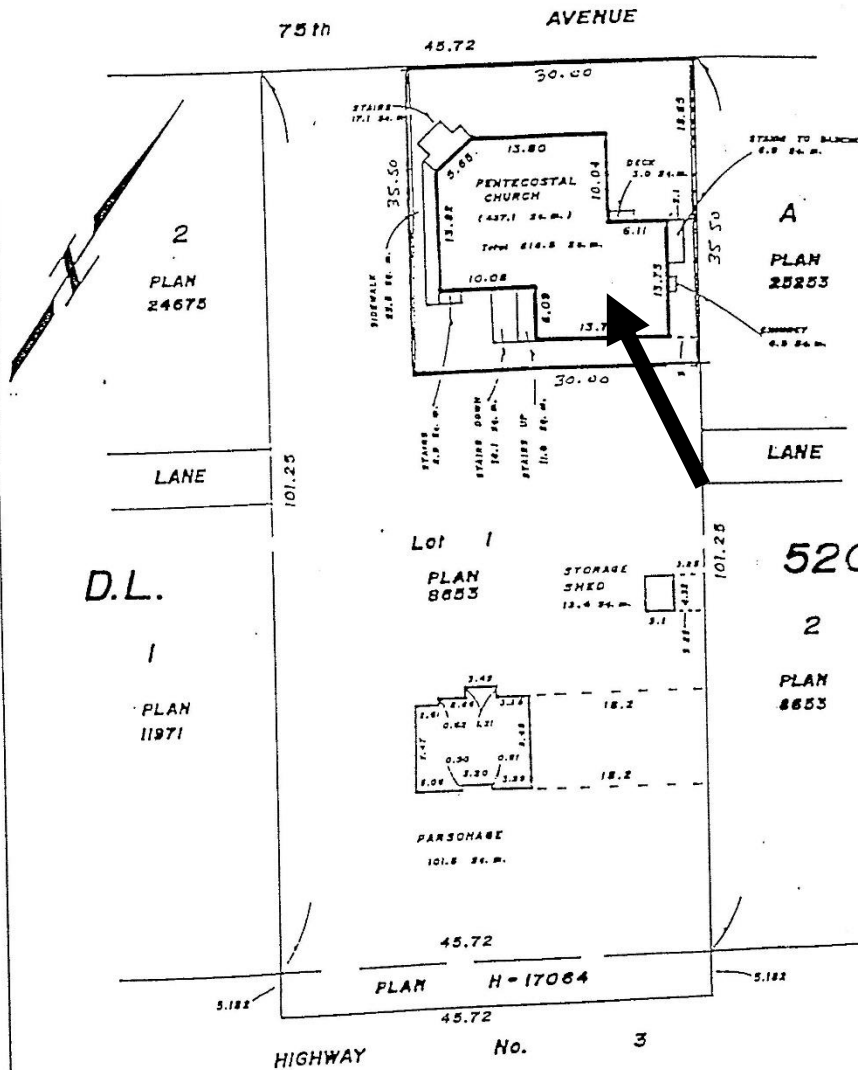
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2

Schedule "B"

PLAN SHOWING LOCATION OF BUILDINGS ON
LOT 1, D.L. 520, S.D.Y.D., PLAN 8853 EXCEPT
PLAN H-17084

SCALE 1 : 400 (MET)



NOTES

- All distances are in metres.
- Dimensions are shown for the exterior surfaces of all structures.

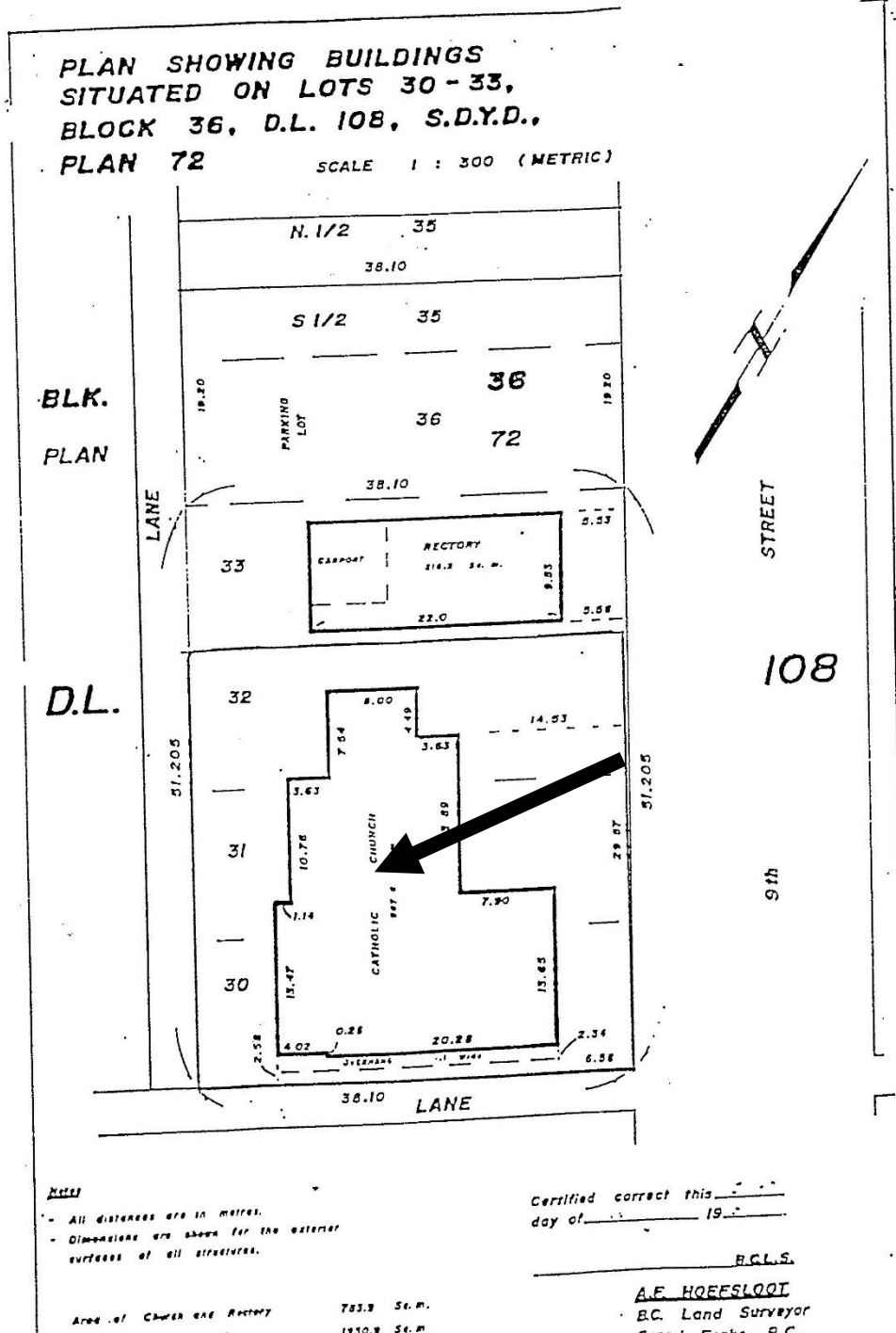
Area of all buildings and
attached structures 633.4 sq.m.

Certified correct this _____
day of _____ 19____.

B.C.L.S.

A.E. HOFFSLOOT
B.C. Land Surveyor
Grand Forks, B.C.

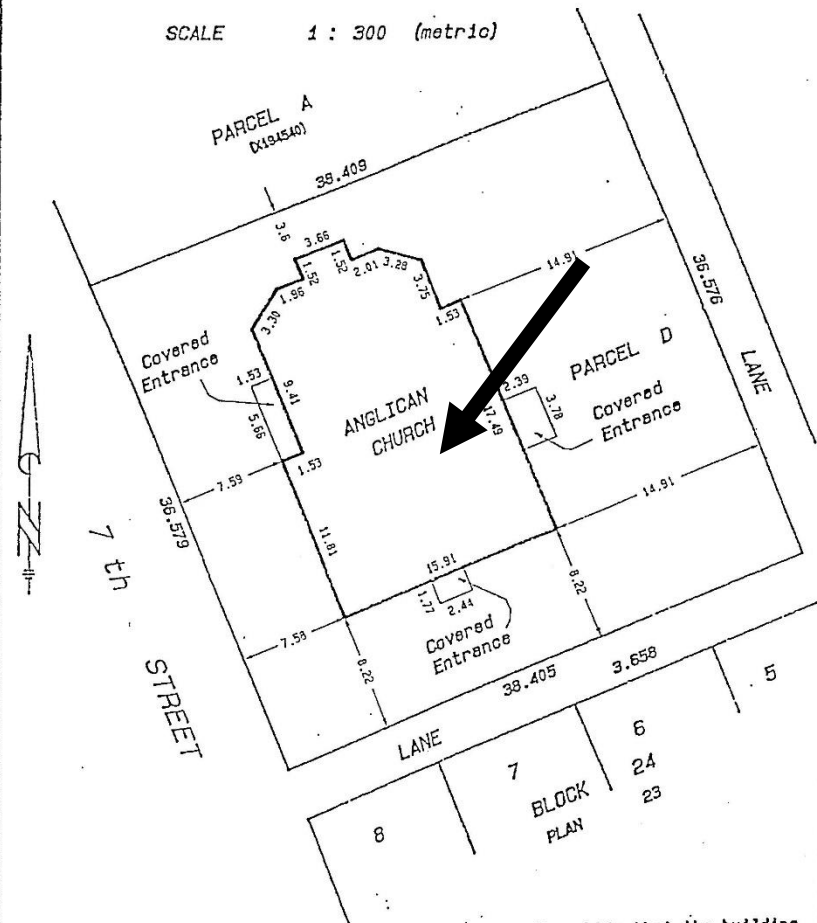
19-88-38



Schedule “D”

B.C. LAND SURVEYOR'S CERTIFICATE
OF LOCATION OF BUILDING ON PARCEL D (KM26760)
BLOCK 24, D.L. 108, S.D.Y.D., PLAN 23.

SCALE 1 : 300 (metric)



I certify that the building
is located as shown. Dated
this 21st day of September 1998

Street Address:
7252 - 7th Street

NOTES

- all distances are in metres.
- this plan is to be used for municipal purposes only and not for property line location. I will not accept any responsibility for unauthorized use.
- this plan is not valid unless it contains an original signature and seal.

A.F. HOEFSLOOT

B.C. Land Surveyor, Canada Lands Surveyor
P.O. Box 2740, Grand Forks, B.C.
Y0H 1H0 442-5557

© A. F. Hofslant. B.C.L.S. 1998

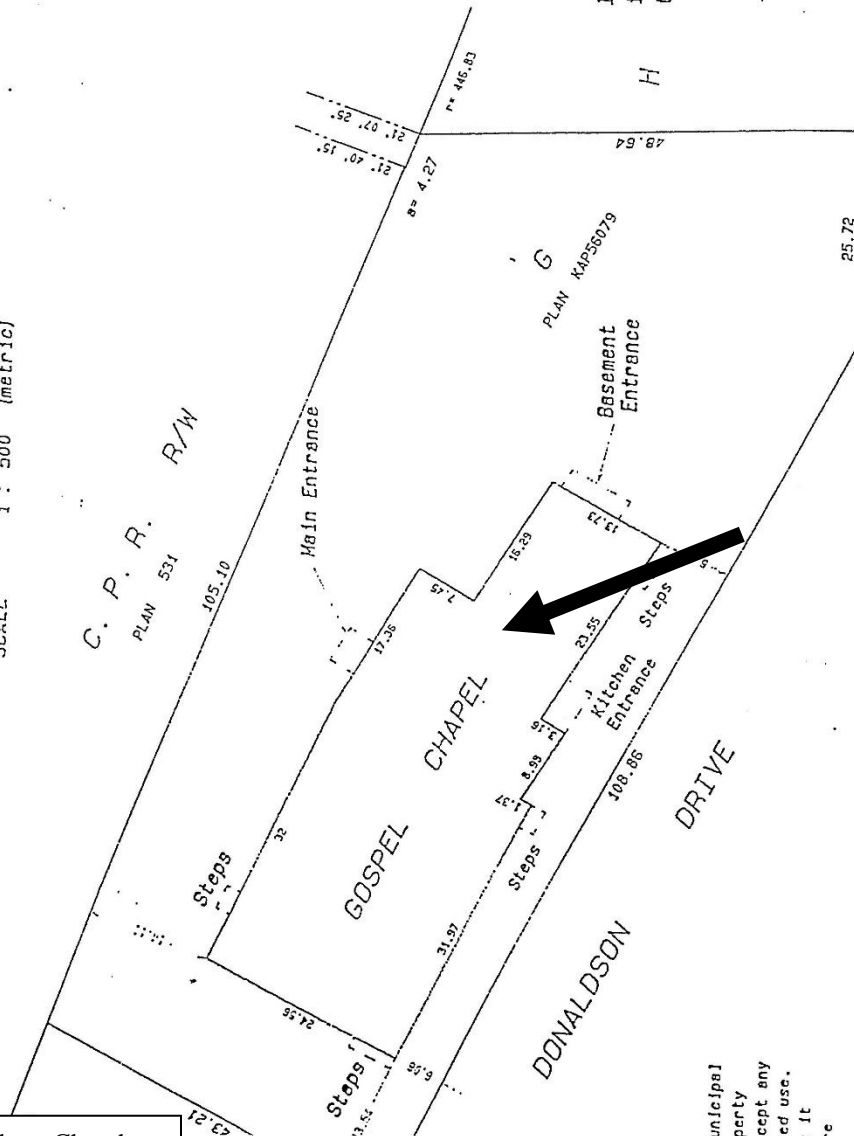
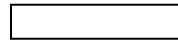
98-19-34

B.C. LAND SURVEYOR'S CERTIFICATE
OF LOCATION OF BUILDING ON LOT G, D.L. 380,
S.D.Y.D., PLAN KAP56079.

SCALE 1 : 500 (metric)

C. P. R.
PLAN 531 R/W

Mennonite Brethren Church



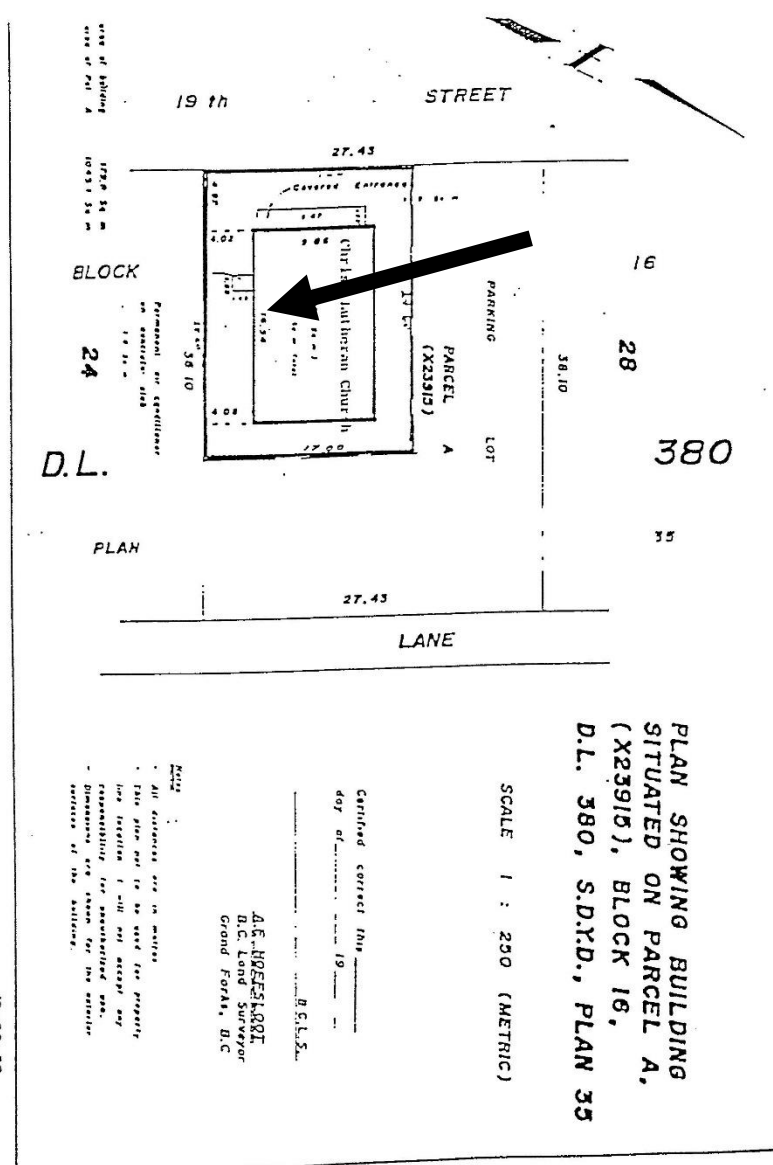
I certify that the building
is located as shown. Dated
this 3rd day of July, 1911.

B.C.L.C.

A. F. HOEFSLOOT
B.C. Land Surveyor, Canada Lands Sur.
P.O. Box 2740, Grand Forks, B.C.

Street Address:
7048 Donaldson Drive, Grand Forks, BC

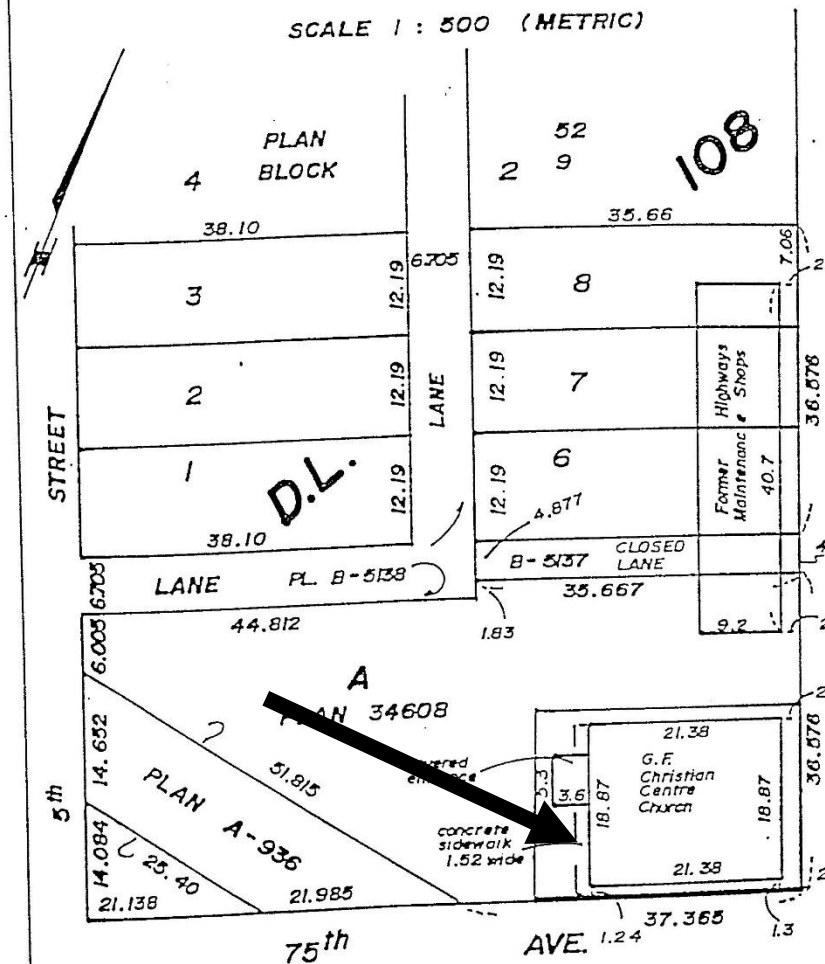
unicipal
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: It



Christ Lutheran Church

Schedule “G”

Lot 1, District Lot 108, S.D.Y.D., Plan KAP45199



NOTES

NOTES
All distances are in metres.
This plan is to be used for municipal
purposes only and not for property
line location.
I will not accept responsibility for any
unauthorized use.

I certify that the buildings are located
as shown. Dated this 22 day of July
1969 . . .

B.C.L-S.

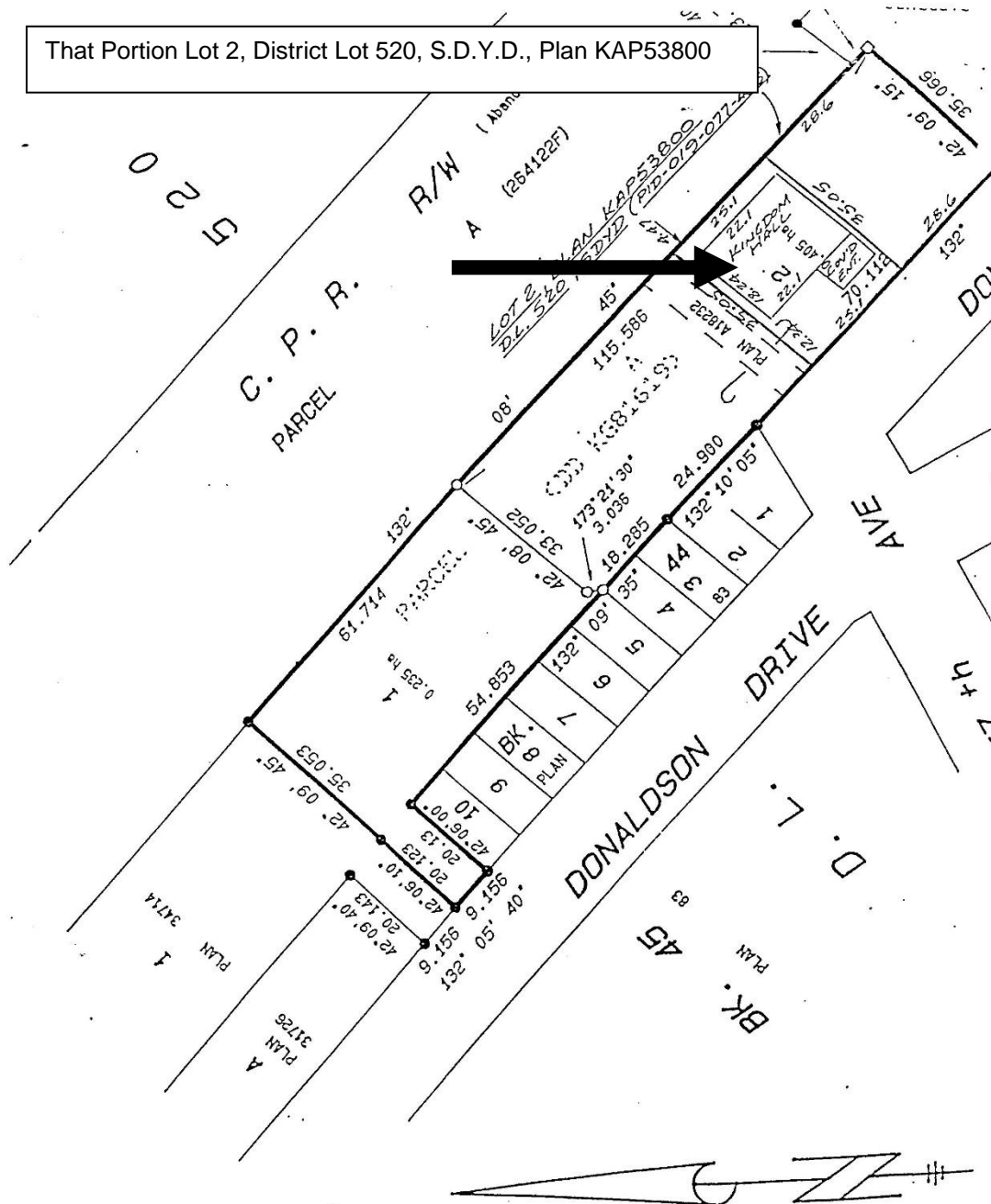
A.F. HOEFSLOOT
B.C. Land Survey
Grand Forks, B.C.

© A.F. Hoetsloot, B.C.L.S. 1989

89-19-

Schedule “H”

That Portion Lot 2, District Lot 520, S.D.Y.D., Plan KAP53800



Jehovah Witness Church



THE CORPORATION OF THE CITY OF GRAND FORKS

RECEIVED

JUN 5 2018

APPLICATION FOR PERMISSIVE TAX EXEMPTION

THE CORPORATION OF
THE CITY OF GRAND FORKS

Note: Application must be received by **June 29, 2018** at City Hall for consideration for tax exemption in the following year.

Name of Organization: GRAND FORKS CURLING CLUB

Mailing Address: PO BOX 358, GRAND FORKS, BC
V0H 1H0

Contact Person & Title: LIAM GRANT - PRESIDENT

Telephone Number: 250 442-3916 E-mail: ccgf@telus.net

Registered Non-Profit? Yes ☒ No ☐ Registration Number: 6964

Registered Charity? Yes ☐ No ☐ Registration Number: _____

PROPERTY DESCRIPTION FOR WHICH AN EXEMPTION IS BEING CLAIMED:

* You may list all the properties on one application form, as long as they are being used for the same purpose.

Civic Address(es): 7230 21st STREET

Legal Description(s) LOT 1, D.L. 380, SDYD
PLAN KAP 54909

Folio Number(s): _____

Is any part of the property used for non-charitable, non-philanthropic or for-profit purposes?

Yes ☐ No ☒ If yes, please explain: _____

FILE CODE
G.F. Curling
C10 - Club - Applic.
(UBA PT. 00) for Tax Exemption
Page 49 of 128



THE CORPORATION OF THE CITY OF GRAND FORKS

Please describe your organization's activities. Include a short history of your organization and briefly describe its goals and objectives. (Attach a separate sheet if necessary.)

Founded in 1909 the GF Curling Club has been in its present location since 1978. In 1985 the facility ownership was transferred to the RDKB although the Club continues to operate & maintain the facility. The lounge is a well used community asset. Our goal is to continue providing a clean, friendly, safe & modern facility for our region.

Please describe how your organization is accessible to, and benefits the residents of Grand Forks.

We provide curling related events throughout the season. We encourage curlers from 6-80+ years of age to participate in a healthy lifestyle by providing coaching & training. The social camaraderie is important to all participants.

Please provide details on other sources of funding.

Authorized Signature

DOCUMENTATION REQUIRED

- Copy of most current financial statements
- Copy of budget for the current and following year (if available)

**2017-2018
Budget**

REVENUE

Advertising, Signs & Trophies	\$6,000.00
Bonspiels	\$10,000.00
Confectionary	\$1,500.00
Dues, Club Membership	\$3,000.00
Dues, Curling	\$38,000.00
Dues, Curl BC	\$2,000.00
Dues, Spare	\$500.00
Donations	\$2,500.00
Facility Rentals	\$10,000.00
Ice Rentals	\$100.00
Interest	\$400.00
Liquor Sales	\$34,500.00
Locker Rental	\$2,500.00
Raffles	\$0.00
Rock Shop	\$3,500.00
Special Events	\$2,000.00
Rentals - Tables/Chairs/Linens	\$100.00
TOTAL REVENUE	\$116,600.00

EXPENSES

Cost of Goods Sold

Beer & Liquor	\$14,000.00
Confectionary	\$1,000.00
Rock Shop	\$3,000.00
Prizes	\$5,000.00
Catering	\$4,500.00
Sub Contracts	\$35,400.00

General & Administrative

Advertising & Promotions	\$900.00
Business Fees and Licenses	\$700.00
Courier & Freight	\$650.00
Donations	\$100.00
Dues (Curl BC)	\$2,000.00
Equipment Purchases	\$2,000.00
Ice Supplies	\$3,000.00
Insurance	\$3,400.00
Interest & Bank Charges	\$200.00
Janitorial & Cleaning Supplies	\$700.00
Lounge Supplies	\$600.00
Office Supplies	\$700.00
Rent	\$2,500.00
Repairs & Maintenance	\$2,000.00
Security	\$300.00
Telecommunications	\$2,000.00
Travel	\$0.00
Trophies	\$550.00
Utilities	\$34,000.00
Workers Compensation	\$350.00

TOTAL EXPENSES **\$119,550.00**

Difference - \$2,950.00



THE CORPORATION OF THE CITY OF GRAND FORKS

RECEIVED

JUN 6 2018

THE CORPORATION OF
THE CITY OF GRAND FORKS

APPLICATION FOR PERMISSIVE TAX EXEMPTION

Note: Application must be received by **June 29, 2018** at City Hall for consideration for tax exemption in the following year.

Name of Organization: GRAND FORKS MASONIC BUILDING SOCIETY

Mailing Address: Box 657 GRAND FORKS, BC V6H 1H0

Contact Person & Title: T. GOODERHAM PM, B. ORTIS PM

Telephone Number: (250) 442-3025
(250) 442-3062 **E-mail:** GRANDFORKSOPTICAL@GMAIL.COM

Registered Non-Profit? Yes ☒ No ☐ **Registration Number:** 50004638

Registered Charity? Yes ☐ No ☐ **Registration Number:** _____

PROPERTY DESCRIPTION FOR WHICH AN EXEMPTION IS BEING CLAIMED:

* You may list all the properties on one application form, as long as they are being used for the same purpose.

Civic Address(es): 366 MARKET AVE GRAND FORKS BC

Legal Description(s) LOT 5, BLOCK 10, PLAN 23, SDYD

Folio Number(s): _____

Is any part of the property used for non-charitable, non-philanthropic or for-profit purposes?

Yes ☐ No ☒ **If yes, please explain:** _____

FILE CODE

G.F. Masonic Bldg.
C10 - Society - Applic.
(UB+PT.00) Tax Exemption

Harmony Lodge #37, Ancient Free and Accepted Masons, has been active in Grand Forks since 1902. We are a member funded fraternal organization whose members are dedicated to brotherly love, relief and truth. We serve this community through our Grand Lodge by offering bursaries to students wishing to continue their post secondary education, as well as supporting hospitals with donations of equipment and services like the Cancer Car program for those who cannot make their appointments by themselves.

To date, we have issued \$27,500 in bursaries to students in our Kootenay/Boundary area for continuing education and made just under 800,000 patient trips throughout the province. Through the Shriners (also Masons) we support the Shiner Hospitals and their services, at no cost to the patients.

Our members are dedicated to assist those who need help. Most notably, during the flood, our members volunteered for sandbagging, security and assisting people to find accommodation and help with moving personal items that could be salvaged. We do not advertise our support for those who need it, as we believe that all peoples should live by the Golden Rule, but stand ready to assist at all times.

This year, due to the severity of the flooding, we will be required to replace our furnace and hot water tank. This will be made possible through our fund-raising and donations. We rent our hall to the Eastern Star (the ladies version of Masonry) and to any who need a venue for medium sized groups.

Our financial statement is attached. If you have any questions, or need clarification, please contact us through e-mail at: grandforksoptical@gmail.com

A handwritten signature in dark ink, featuring a large, stylized capital 'A' that loops around and under the rest of the signature.

T. Gooderham, Past Master

A handwritten signature in dark ink, consisting of a capital 'B' followed by a series of loops and a final flourish.

B. Ortis, Past Master

JULIETTE

oops! SORRY

Town

**Grand Forks Masonic Building Society
Financial Statement
As of 30 May 2018**

Outstanding Balance as of 1 July 2017 **\$ 413.58**

Deposits

7/7/17 - Ravi Dancers	\$ 300.00	
25/8/17 Harmony Lodge - Rent	1,000.00	
7/11/17 Galloway's - Hall Rental	100.00	
15/11/17 OES - Rent	360.00	
6/12/17 Harmony Lodge - Rent	500.00	
14/12/17 Galloway's - Hall Rental	100.00	
9/2/18 Yard Sale Proceeds	488.00	
1/2/16 Dividend	1.26	
9/2/18 Galloway's - Hall Rental	100.00	
2/3/18 OES - Ins Payment	150.00	
14/3/18 Galloway's - Hall Rental	100.00	
29/3/18 OES - Hall Rental	360.00	
Galloway's - Hall Rental	100.00	
8/3/18 Ravi Dancers - Hall Rental	300.00	
10/3/18 Harmony Lodge - Hall Rental	1,000.00	
Total Deposits	\$ 4,959.26	\$ 5,372.84

Cheques Wrritten

4/7/17 - 761 - City of GF - Fire Truck	\$ 49.92	
1/8/17 - 762 - Fortis - N Gas	31.12	
4/8/17 - 763 - City of GF - W,S,G	201.68	
29/8/17 - 764 - Fortis - N Gas	57.21	
1/9/17 - 765 - Dave Dale Ins	500.00	
2/10/17 - 766 - Fortis - N Gas	24.05	
6/10/17 - 767 - City of GF - W,S,G	177.82	
17/11/17 - 768 - Fortis BC - N Gas	42.93	
8/12/17 - 769 - City of GF - W.S.G.	176.27	
5/12/17 - 770 - Dave Dale Ins	612.00	
7/17/17 - 771 - Fortis BC - N Gas	85.65	
7/12/17 - 772 - Fortis BC - N Gas	100.31	
12/2/18 - 773 - City of GF - W,S,G	178.21	
16/2/18 - 774 - Dave Dale Ins	600.00	
16/3/18 - 775 - Fortis N Gas	87.27	
6/4/18 - 776 - City of GF - W.S.G	222.75	
8/4/18 - 777 - Fortis BC - N Gas	183.20	
10/4/18 - 779 - Dave Dale Ins	500.00	
S.C.	50.05	\$ 3,880.44

Current Account Balance **\$ 1,492.40**

Outstanding Bills

City of Grand Forks - W,S&G	\$ 234.19
Dave Dale Insurance	\$ 1,061.00

Respectfully Submitted

A handwritten signature in cursive script, appearing to read "D G Marshall".

David G. Marshall
Treasurer
Grand Forks Masonic Building Society



THE CORPORATION OF THE CITY OF GRAND FORKS

APPLICATION FOR PERMISSIVE TAX EXEMPTION

Note: Application must be received by **June 29, 2018** at City Hall for consideration for tax exemption in the following year.

Name of Organization: Sunshine Valley Child Care Society

Mailing Address: PO BOX 435 Grand forks BC V0H 1H0

Contact Person & Title: Fatima Faria Executive Director

Telephone Number: 250-442-5314 **E-mail:** _svccs@telus.net

Registered Non-Profit? Yes X No ☐ Registration Number: S-0013786

Registered Charity? Yes X No ☐ Registration Number: 108053075RR0001

PROPERTY DESCRIPTION FOR WHICH AN EXEMPTION IS BEING CLAIMED:

* You may list all the properties on one application form, as long as they are being used for the same purpose.

Civic Address(es): 978 72nd Ave
Grand Forks BC V0H 1H0

Legal Description(s) Plan KAP 38294 District Lot:108
Land District 54 Similkameen Div of Yale District

Folio Number(s): 21000405005 P/D007-836-775

Is any part of the property used for non-charitable, non-philanthropic or for-profit purposes?

Yes ☐ No X If yes, please explain: _____





THE CORPORATION OF THE CITY OF GRAND FORKS

Please describe your organization's activities. Include a short history of your organization and briefly describe its goals and objectives. (Attach a separate sheet if necessary.)

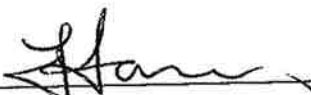
See Attached

Please describe how your organization is accessible to, and benefits the residents of Grand Forks.

We are the only licensed group child care centre from Birth to 12 years in the entire Boundary. SVCCS benefits many families and supports them through childcare, Outreach, programs and workshops held at Little People's Centre and BCCRR. We are active with local seniors and connecting children with other community members and resources for families.

Please provide details on other sources of funding.

Parent fees, community donations, Phoenix Foundation grants, Ministry of Children and Family Development, Fundraising


Authorized Signature

DOCUMENTATION REQUIRED

Copy of most current financial statements
Copy of budget for the current and following year (if available)

WELCOME

SUNSHINE VALLEY CHILD CARE SOCIETY is a non-profit, registered society. It began in May 1977 in the Wildlife Hall. In March 1978 it moved into its present location. The Board of Directors, comprised of members from all facets of the community, is elected at the Society's Annual General Meeting. Any individual who subscribes to the purposes of the Society may become a member by paying the annual membership fee.

We, the Staff Members and Board of Directors, are very pleased that you have chosen the Little People's Centre to be responsible for the care of your child. May your association with us be a long and happy one.

This handbook has been put together as a reference for you regarding philosophies, policies and routines at the Daycare. It is meant to clarify questions you may have upon registering your child. Please see our Centre Staff Members or Executive Director if you have further questions or concerns

MISSION STATEMENT

We, SUNSHINE VALLEY CHILD CARE SOCIETY, recognize and respond to the changing childcare needs for children and families by providing and encouraging, relevant programs and support services within the Boundary Region.

GOALS OF SUNSHINE VALLEY CHILD CARE SOCIETY

- ◆ To facilitate and promote healthy growth of children and families.
- ◆ To recognize and respect the uniqueness of the individual and the family.
- ◆ To offer developmentally appropriate programs and support services to all children and families in our community.
- ◆ To provide a safe, nurturing environment that is multicultural and non-sexist.
- ◆ To educate, by providing relevant programs, information, training events, resources, and professional development.
- ◆ To work in partnership with other service providers by encouraging communication, awareness and networking.
- ◆ To engage in funding partnerships with other groups and organizations when appropriate.
- ◆ To promote and maintain an ongoing commitment to a team model approach.

Parental and community support is imperative for the Centre's operation. We welcome and encourage active participation and support for all of its activities.

Profit & Loss

Apr '17 - Mar 18

Ordinary Income/Expense

Income

4000 · PROGRAM FEES (Fees charged for child care)

4002 · Daycare Revenue

4420 · CCOF Program - Daycare

18,064.82

4440 · Subsidies - Daycare

50,764.14

4002 · Daycare Revenue - Other

50,714.87

Total 4002 · Daycare Revenue

119,543.83

4004 · Preschool Revenue

4422 · CCOF Program - Preschool

616.50

4004 · Preschool Revenue - Other

9,048.25

Total 4004 · Preschool Revenue

9,664.75

4006 · Infant Toddler Revenue

4426 · CCOF Program - Infant Toddler

21,918.00

4443 · Subsidies - Infant Toddler

36,670.58

4006 · Infant Toddler Revenue - Other

45,029.39

Total 4006 · Infant Toddler Revenue

103,617.97

4012 · School Age Program

4424 · CCF Program - School Age

3,596.60

4444 · Subsidies - School Age

13,994.75

4012 · School Age Program - Other

17,988.47

Total 4012 · School Age Program

35,579.82

4015 · Supported Child Care (KFP)

36,226.07

4480 · BCGEU (fees to cover wages)

291.72

Total 4000 · PROGRAM FEES (Fees charged for child care)

304,924.16

4400 · FUNDING FOR WAGES

4411 · BCCRR 10% Admin funding

9,592.58

Total 4400 · FUNDING FOR WAGES

9,592.58

4466 · Gaming Program Grant

21,400.00

4600 · MISCELLANEOUS & INTEREST INCOME

4425 · Donations & Fundraising Income

3,412.75

4435 · Interest Income

420.38

4460 · Miscellaneous Income

4,230.02

4475 · Yearly Memberships (Yearly Society Memberships)

32.00

Total 4600 · MISCELLANEOUS & INTEREST INCOME

8,095.15

Total Income

344,011.89

Gross Profit

344,011.89

Expense

5000 · PROGRAM COSTS

5010 · Advertising & Promo (Programs)

225.43

5011 · Board Meeting Expense

635.06

5020 · Telus - Administration

1,652.74

5025 · Telus - Little People's DC & PS

828.85

5035 · Bank Charges Expense

455.75

5045 · Criminal Record Checks

400.00

5065 · Groceries Expense

618.30

5070 · Insurance, Liability

3,949.00

5078 · Memberships, dues & fees

40.00

5080 · Miscellaneous Expense

1,225.39

5100 · Office Supplies Expense

1,296.21

5140 · Postage Expense

176.14

5145 · Professional Fees - Audit & Leg

2,162.75

5160 · Supplies - General

3,287.51

5165 · Supplies - Daycare & Preschool

128.44

5170 · Supplies - Infant Toddler

294.52

Profit & Loss

	Apr '17 - Mar 18
5179 · Supplies - School Age Program (Purchases for school age program)	103.34
5180 · Travel Expense	726.00
5190 · Internet & Computer Expense (Telus Internet, Computer professional f...	899.04
5200 · Workshops & staff training	384.00
Total 5000 · PROGRAM COSTS	19,488.47
5001 · FACILITY COSTS	
5015 · Fortis BC Gas Expense (LPC)	812.81
5155 · Repairs & Maintenance	9,500.91
5182 · Utilities - Electr,water,sewer	5,282.80
Total 5001 · FACILITY COSTS	15,596.52
5002 · WAGES & BENEFITS	
5300 · Wages, Administration	59,914.48
5302 · Wages, Daycare	76,372.88
5303 · Wages, Infant Toddler	83,679.82
5304 · Wages, Preschool	6,554.77
5308 · Wages, School Age Program	24,972.05
5310 · Wages, Supported Child Care	27,101.05
5320 · Payroll costs, CPP and EI	19,144.00
5324 · WorkSafe BC	2,050.18
5328 · Sick Leave expense (paid out)	3,656.51
5333 · Medical expense	750.00
5406 · Vacation pay expense	17,117.62
Total 5002 · WAGES & BENEFITS	321,313.36
Total Expense	356,398.35
Net Ordinary Income	(12,386.46)
Net Income	(12,386.46)

SUNSHINE VALLEY CHILD CARE SOCIETY

FINANCIAL STATEMENTS (Unaudited)

MARCH 31, 2017

SUNSHINE VALLEY CHILD CARE SOCIETY

FINANCIAL STATEMENTS

(Unaudited)

MARCH 31, 2017

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Lia Azhure Inc.
Chartered Professional Accountant

7157 3rd Street
Box 1329
Grand Forks, BC V0H 1H0
Phone: (250) 442-0141

SUNSHINE VALLEY CHILD CARE SOCIETY

REVIEW ENGAGEMENT REPORT

To the Board of Directors
Sunshine Valley Child Care Society

I have reviewed the statement of financial position of Sunshine Valley Child Care Society as at March 31, 2017 and the statements of changes in net assets, operations and cash flow for the year then ended. My review was made in accordance with Canadian generally accepted standards for review engagements and accordingly consisted primarily of enquiry, analytical procedures and discussion related to information supplied to me by the Society.

A review does not constitute an audit and consequently I do not express an audit opinion on these financial statements.

Based on my review, nothing has come to my attention that causes me to believe that these financial statements are not, in all material respects, in accordance with Canadian accounting standards for not-for-profit organizations .

Grand Forks, BC
November 8, 2017



Chartered Professional Accountant

SUNSHINE VALLEY CHILD CARE SOCIETY


STATEMENT OF FINANCIAL POSITION (Unaudited)

AS AT MARCH 31, 2017

ASSETS

	2017	2016
CURRENT		
Cash	\$ 10,415	\$ 26,681
Accounts receivable (Note 2(c) and 3)	19,992	17,188
Receivable from employees	66	-
Prepaid expenses	-	1,647
GST recoverable	3,492	2,318
	33,965	47,834
RESTRICTED CASH (Note 4 and 7)	44,273	49,477
CAPITAL ASSETS (Note 2(c) and 5)	167,567	172,027
	\$ 245,805	\$ 269,338

APPROVED ON BEHALF OF THE SOCIETY:

 Chairperson

 Treasurer or Secretary

The accompanying notes are an integral part of these financial statements.

SUNSHINE VALLEY CHILD CARE SOCIETY

STATEMENT OF FINANCIAL POSITION (Unaudited)

AS AT MARCH 31, 2017

LIABILITIES

	2017	2016
CURRENT		
Accounts payable and accrued liabilities	\$ 15,386	\$ 6,098
Wages, vacation and other payroll liabilities	35,512	32,043
Payroll deductions and benefits payable	-	5,437
Deferred revenue (Note 4 and 9)	19,500	19,500
	70,398	63,078

NET ASSETS

INVESTMENT IN CAPITAL ASSETS	167,567	172,027
INTERNALLY RESTRICTED (Note 7)	21,585	31,775
EXTERNALLY RESTRICTED (Note 7)	(500)	4,944
UNRESTRICTED	(13,245)	(2,486)
	175,407	206,260
	\$ 245,805	\$ 269,338

The accompanying notes are an integral part of these financial statements.

SUNSHINE VALLEY CHILD CARE SOCIETY

COMBINED STATEMENT OF OPERATIONS

(Unaudited)

Statement of Operations Year ending March 31, 2017

	2017	2016
REVENUE		
Provincial Funding		
BCCRR operation funding	93,687	91,800
Child care subsidies	91,352	118,710
Child care operation funding	42,501	44,035
Direct access to Gaming	19,500	19,000
BCCRR regional training	3,462	3,462
	<u>250,502</u>	<u>277,007</u>
Child care programs fees	127,233	133,409
Kootenay Family Place supported child care	25,682	39,227
Fundraising and donations	1,704	80
Expense recoveries	271	295
Interest and miscellaneous	1,992	2,242
	<u> </u>	<u> </u>
TOTAL REVENUE	\$ 407,384	\$ 452,260

The accompanying notes are an integral part of these financial statements.

SUNSHINE VALLEY CHILD CARE SOCIETY

COMBINED STATEMENT OF OPERATIONS

(Unaudited)

Statement of Operations Year ending March 31, 2017

EXPENSES	2017	2016
Advertising and promotion	\$ 939	\$ 867
Infant toddler program costs	529	434
Bad debts	2,419	7,768
Caregiver training	592	1,018
Donations and gifts	1,319	1,039
Insurance, liability and property	4,305	4,194
Interest and bank charges	579	624
Maintenance and repairs	9,750	10,217
Moving expenses	1,295	-
Memberships and publications	-	120
Office supplies and expenses	4,101	5,141
Professional development	4,130	4,090
Professional fees	4,180	3,680
Program supplies	4,592	4,424
Rent - photocopier	693	588
Rent - premises	15,947	19,061
Telephone and internet	8,406	7,173
Travel	2,142	1,540
Utilities, electricity and heat	8,732	7,484
Wages, Infant Toddler program	72,382	79,768
Wages and benefits, programs	225,672	241,325
Wages and benefits, administration	59,029	60,580
TOTAL EXPENSES	431,733	461,135
(DEFICIENCY) EXCESS OF		
REVENUE OVER EXPENSES	\$ (24,349)	\$ (8,875)
Purchase of capital assets	2,044	1,380
(DEFICIENCY) after capital assets		
purchases	\$ (26,393)	\$ (10,255)
Child care programs	\$ (20,949)	\$ (11,006)
Boundary Child Care Resource and Referral	(5,444)	751
	\$ (26,393)	\$ (10,255)

The accompanying notes are an integral part of these financial statements

SUNSHINE VALLEY CHILD CARE SOCIETY

STATEMENT OF CHANGES IN NET ASSETS (Unaudited)

FOR THE YEAR ENDED MARCH 31, 2017

	2017	2016
INVESTMENT IN CAPITAL ASSETS		
Beginning balance	\$ 172,027	\$ 177,198
Increase (decrease) in investment in capital assets		
Purchase of capital assets	2,044	1,380
Depreciation on building and equipment	(6,317)	(6,522)
Loss on disposal of capital assets	(187)	(29)
Ending balance	\$ 167,567	\$ 172,027
INTERNALLY RESTRICTED (Note 7)		
Beginning balance	\$ 31,775	\$ 30,803
Increase (decrease) in internally restricted funds	(10,190)	972
Ending balance	\$ 21,585	\$ 31,775
EXTERNALLY RESTRICTED FOR BCCRR PROGRAM (Note 7)		
Beginning balance	\$ 4,944	\$ 4,193
Increase (decrease) in internally restricted funds	(5,444)	751
Ending balance	\$ (500)	\$ 4,944
UNRESTRICTED		
Beginning balance	\$ (2,486)	\$ 9,492
Child Care Programs excess of expenditures over receipts	(20,949)	(11,006)
Decrease (Increase) in internally restricted funds	10,190	(972)
Ending balance	\$ (13,245)	\$ (2,486)

The accompanying notes are an integral part of these financial statements.

SUNSHINE VALLEY CHILD CARE SOCIETY

STATEMENT OF CASH FLOWS (Unaudited)

FOR THE YEAR ENDED MARCH 31, 2017

	2017	2016
CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES		
Cash receipts	\$ 413,573	\$ 473,961
Cash paid to suppliers and employees	(431,459)	(461,642)
Interest received	214	131
Interest paid	(580)	(624)
GST received	(1,174)	(1,240)
CASH FLOW FROM OPERATIONS	(19,426)	10,586
INVESTING ACTIVITIES		
Additions to capital assets	(2,044)	(1,380)
Decrease (Increase) in restricted cash	5,204	8,205
CASH FLOW FROM INVESTING	3,160	6,825
(DECREASE) INCREASE IN CASH	(16,266)	17,411
CASH, beginning of year	26,681	9,270
CASH, end of year	\$ 10,415	\$ 26,681
CASH is defined as		
Cash	\$ 10,415	\$ 26,681
	\$ 10,415	\$ 26,681

The accompanying notes are an integral part of these financial statements.

SUNSHINE VALLEY CHILD CARE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (Unaudited - See Review Engagement Report)

MARCH 31, 2017

1. PURPOSE OF THE ORGANIZATION

The Sunshine Valley Child Care Society is a non-profit organization whose purpose is to recognize and respond to the changing child care needs for children and families by providing and encouraging relevant programs and support services within the Boundary Region. The society is a registered charity within the definition of the Income Tax Act and therefore, is exempt from income taxes and may issue charitable receipts.

The Boundary Child Care Resource & Referral program serves the needs of children, parents, caregivers and the community in the Boundary area by promoting, enhancing, and delivering a variety of quality child care program support services. This program is funded by the Ministry of Children and Family Development.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements were prepared in accordance with Canadian accounting standards for not-for profit organizations in Part III of the CPA Handbook and include the following significant accounting policies:

(a) Revenue recognition

Sunshine Valley Child Care Society follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when they are received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Program fees are billed monthly at the end of the month for services provided during the month. They are recognized as revenue when they are billed.

(b) Contributed services

Volunteers contribute many hours per year to assist the society in carrying out its service delivery activities. Because of the difficulty of determining their fair value, contributed services are not recognized in the financial statements.

(c) Financial instrument measurement

Sunshine Valley Child Care Society initially measures its financial assets and financial liabilities at fair value. It subsequently measures all its financial assets and financial liabilities at amortized cost.

Financial assets subsequently measured at amortized cost include cash, term deposits, trade and other receivable. Financial liabilities measured at amortized cost include accounts payable, accrued liabilities and payroll liabilities.

The accompanying notes are an integral part of these financial statements.

SUNSHINE VALLEY CHILD CARE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (Unaudited - See Review Engagement Report)

MARCH 31, 2017

(d) Capital assets

Capital assets are recorded at cost at the time of purchase. During the 2010 year end, a review was done with management of the costs of the building and equipments currently being used and a projection of the age of these assets. Accumulated depreciation was calculated to arrived at the determined net book value of the assets. Depreciation is now recorded annually at rates calculated to write-off the assets over their estimated useful lives as follows:

Building	- 2% diminishing balance
Computer equipment	- 40% diminishing balance
Equipment & furnishings	- 20% diminishing balance
Leasehold improvements	- 20% straight line

Additions during the year are depreciated at one-half their normal rate and no depreciation is taken in the year of disposition.

(e) Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenditures during the year. Significant areas of estimation include assumptions used in estimating the allowance for doubtful accounts, amortization of tangible capital assets, and provisions for accrued liabilities. Actual results could differ from these estimates.

3. ACCOUNTS RECEIVABLE

The Sunshine Valley Child Care Society has not written off any accounts as bad debts since 2008. However they have set up an allowance for doubtful accounts which offsets the accounts receivable in order to show receivables at an amount that is considered by managment to be collectable. The allowance for doubtful accounts for 2017 is \$16,311 (2016 - \$13,892).

The accompanying notes are an integral part of these financial statements.

SUNSHINE VALLEY CHILD CARE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (Unaudited - See Review Engagement Report)

MARCH 31, 2017

4. RESTRICTED CASH

The restricted cash are amounts dedicated for a specific purposes and to cover reserves (see Note 7) set by the Board.

	2017	2016
Sunshine Valley Child Care Society		
Savings accounts	\$ 8,535	\$ 19,256
Gaming account	19,605	19,783
	\$ 28,140	\$ 39,039
Boundary Child Care Resource and Referral		
Cash in the bank	\$ 7,871	\$ 10,099
Petty cash and cash to be deposited	8,262	339
	\$ 16,133	\$ 10,438
	\$ 44,273	\$ 49,477

5. CAPITAL ASSETS

	Cost	Accumulated Depreciation	Net 2017	Net 2016
Land	\$ 10,340	\$ -	\$ 10,340	\$ 10,340
Building	227,098	80,836	146,262	149,247
Computer equipment	27,925	26,918	1,007	1,678
Equipment & furnishings	127,589	117,631	9,958	10,762
Leasehold improvements	-	-	-	-
	\$ 392,952	\$ 225,385	\$ 167,567	\$ 172,027

The accompanying notes are an integral part of these financial statements.

SUNSHINE VALLEY CHILD CARE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (Unaudited - See Review Engagement Report)

MARCH 31, 2017

6. FINANCIAL INSTRUMENTS

The Society's is exposed to various risks through its financial instruments. The following analysis presents the Society's exposures to significant risk at March 31, 2017.

Credit risk

The Society is exposed to credit risk with respect to term deposits, and trade receivable and other receivable. The Society assesses, on a continuous basis, trade and other receivables on the basis of amounts it is virtually certain to receive. The credit risk with respect to term deposits is insignificant since they are held in large financial institutions.

Interest rate risk

The Society is exposed to interest rate risk on its fixed-rate financial instruments. Fixed-rate instruments subject the Society to risk of changes in fair value. As at March 31, 2017, the Society had savings account earning interest monthly.

7. INTERNALLY AND EXTERNALLY RESTRICTED FUNDS

(a) Internally restricted funds are surplus funds referred to as reserve funds of the Society that have been set aside for a specific purpose. These restrictions can be changed by a motion of the Board of Directors. The next assets of BCCRR are restricted to the BCCRR program.

	2017	2016
Sunshine Valley Child Care Society		
Sick leave replacement reserve	\$ 14,385	\$ 12,953
Vacation replacement reserve	-	1,622
Playground and building maintenance reserve	-	10,000
	\$ 14,385	\$ 24,575
Boundary Child Care Resource and Referral		
Sick leave replacement reserve	\$ 1,500	\$ 1,500
Vacation replacement reserve	2,000	2,000
Wage reserve	3,700	3,700
	\$ 7,200	\$ 7,200
	\$ 21,585	\$ 31,775

(b) Externally restricted funds are net assets of the Boundary Child Care Resource and Referral program. Funding from the Province of British Columbia is required to be spend for this program. BCCRR net assets is an accumulation of net revenues over expenses or (expenses over revenues) since the beginning of operations.

Beginning balance	\$ 4,944	\$ 4,193
Net expenditures over receipts after capital assets purchases	(5,444)	751
Ending balance	\$ (500)	\$ 4,944

The accompanying notes are an integral part of these financial statements.

SUNSHINE VALLEY CHILD CARE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (Unaudited - See Review Engagement Report)

MARCH 31, 2017

8. OPERATING LEASES

The Boundary Child Care Resource and Referral has signed a new 5 year lease for the new premise at 162 72nd Ave. Grand Forks, BC. The monthly rental commitment for the term of the lease is \$1,300 for the premise and \$250.00 for utilities. The lease commences May 1, 2016 and expires April 30, 2021. The lease commitment for the next 4 years is:

2018	\$18,600
2019	\$18,600
2020	\$18,600
2021	\$ 1,550

The Boundary Child Care Resource and Referral also has a commitment for the use and maintenance of a photocopier till September, 2019. The commitment is \$140.99 plus taxes quarterly. The current fiscal year's lease and maintenance cost was \$692. The lease commitment for the photocopier is:

2018	\$ 564
2019	\$ 423

9. DEFERRED REVENUE

Gaming grant of \$19,500 received in March, 2017 was not spent at March 31, 2017.

10. PRIOR YEARS FIGURES

Prior years figures were restated to agree with current year's presentation.

SUNSHINE VALLEY CHILD CARE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (Unaudited - See Review Engagement Report)

MARCH 31, 2017

SCHEDULE A

CHILD CARE PROGRAMS STATEMENT OF OPERATIONS (Unaudited)

FOR THE YEAR ENDED MARCH 31, 2017

	2017	%	2016	%
REVENUE				
Child care program fees	\$ 127,233	39.94	\$ 133,409	36.59
Province of BC -				
Child care subsidies	91,352	28.67	118,710	32.56
Child care operation funding	42,501	13.34	44,035	12.08
Direct Access to Gaming	19,500	6.12	19,000	5.21
Supported child care funding	25,682	8.06	39,227	10.76
BCCRR administration	9,207	2.89	9,180	2.52
Fundraising and donations	1,704	0.53	80	0.02
Interest and miscellaneous	1,411	0.44	915	0.25
	318,590	100.00	364,556	100.00
EXPENSES				
Advertising and promotion	205	0.06	777	0.21
Infant toddler program costs	529	0.17	434	0.12
Bad debts	2,419	0.76	7,768	2.13
Donations and gifts	1,319	0.41	1,039	0.29
Insurance, liability and				
property	3,664	1.15	3,572	0.98
Interest and bank charges	414	0.13	479	0.13
Maintenance and repairs	9,600	3.01	10,000	2.74
Office supplies and expenses	3,433	1.08	4,231	1.16
Professional development	730	0.23	1,129	0.31
Professional fees	2,090	0.66	1,840	0.50
Program supplies	1,708	0.54	2,262	0.62
Telephone and internet	4,358	1.37	3,602	0.99
Travel	669	0.21	508	0.14
Utilities, electricity and heat	6,159	1.93	4,944	1.36
Wages, Infant Toddler program	72,382	22.72	79,768	21.88
Wages and benefits, programs	170,171	53.41	192,021	52.67
Wages and benefits, administration	59,029	18.53	60,580	16.62
	338,879	106.37	374,954	102.85

The accompanying notes are an integral part of these financial statements.

SUNSHINE VALLEY CHILD CARE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (Unaudited - See Review Engagement Report)

MARCH 31, 2017

SCHEDULE A (con't)

CHILD CARE PROGRAMS STATEMENT OF OPERATIONS (Unaudited)

FOR THE YEAR ENDED MARCH 31, 2017

	2017	2016
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENSES	(20,289)	(10,398)
PURCHASES OF CAPITAL ASSETS		
Capital assets purchases	660	608
(DEFICIENCY) after capital assets purchases	\$ (20,949)	\$ (11,006)

The accompanying notes are an integral part of these financial statements.

SUNSHINE VALLEY CHILD CARE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (Unaudited - See Review Engagement Report)

MARCH 31, 2017

SCHEDULE B

BOUNDARY CHILD CARE RESOURCE AND REFERRAL STATEMENT OF OPERATIONS (Unaudited)

FOR THE YEAR ENDED MARCH 31, 2017

	2017	%	2016	%
REVENUE				
Province of BC, Operational funding	\$ 93,687	95.60	\$ 91,800	94.75
Province of BC, Regional training	3,462	3.53	3,462	3.57
Expenditures recoveries	271	0.28	295	0.30
Interest and miscellaneous	581	0.59	1,327	1.37
	98,001	100.00	96,884	100.00
EXPENSES				
Advertising and promotion	734	0.75	90	0.09
Administrative staff costs	9,207	9.39	9,180	9.48
Caregiver training	592	0.60	1,018	1.05
Insurance, liability and property	641	0.65	622	0.64
Interest and bank charges	164	0.17	145	0.15
Maintenance and repairs	150	0.15	217	0.22
Memberships and publications	-	-	120	0.12
Moving expenses	1,295	1.32	-	-
Office supplies and expenses	613	0.63	908	0.94
Postage	55	0.06	2	-
Professional development	3,400	3.47	2,961	3.06
Professional fees	2,090	2.13	1,840	1.90
Program supplies	2,884	2.94	2,162	2.23
Rent - photocopier	693	0.71	588	0.61
Rent - premises	15,947	16.27	19,061	19.67
Telephone and internet	4,048	4.13	3,571	3.69
Travel	1,473	1.50	1,032	1.07
Utilities, electricity and heat	2,574	2.63	2,540	2.62
Wages and benefits, programs	55,501	56.63	49,304	50.89
	102,061	104.14	95,361	98.43

The accompanying notes are an integral part of these financial statements.

SUNSHINE VALLEY CHILD CARE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (Unaudited - See Review Engagement Report)

MARCH 31, 2017

SCHEDULE B (con't)

BOUNDARY CHILD CARE RESOURCE AND REFERRAL STATEMENT OF OPERATION (Unaudited)

FOR THE YEAR ENDED MARCH 31, 2017

	2017	2016
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENSES	(4,060)	1,523
PURCHASE OF CAPITAL ASSETS		
Purchase of capital assets	1,384	772
(DEFICIENCY) after capital assets purchases	\$ (5,444)	\$ 751

The accompanying notes are an integral part of these financial statements.



THE CORPORATION OF THE CITY OF GRAND FORKS

APPLICATION FOR PERMISSIVE TAX EXEMPTION for 2019

Note: Application must be received by **June 29, 2018** at City Hall for consideration for tax exemption in the following year.

Name of Organization: Grand Forks Slavonic Senior Citizens Society
Branch No. 143

Mailing Address: P.O. Box 2848
Grand Forks BC V0H 1H0

Contact Person & Title: Elizabeth Semenoff - President

Telephone Number: 250-442-2609 **E-mail:** elizsemenoff@yahoo.ca

Registered Non-Profit? Yes ☒ No ☐ **Registration Number:** 13,290

Registered Charity? Yes ☐ No ☒ **Registration Number:** _____

PROPERTY DESCRIPTION FOR WHICH AN EXEMPTION IS BEING CLAIMED:

* You may list all the properties on one application form, as long as they are being used for the same purpose.

Civic Address(es): 686 72nd Ave.

Legal Description(s) Lot 8, Block 25, Plan 23
District Lot 108, Similkameen Div. of Yale.
Land District PID: 003-303-721

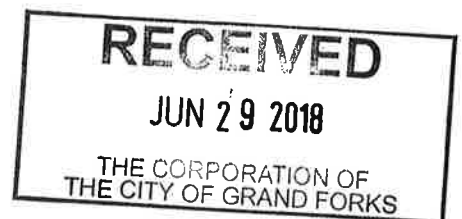
Folio Number(s): 210 00203.000

Is any part of the property used for non-charitable, non-philanthropic or for-profit purposes?

Yes ☐ No ☒ **If yes, please explain:** _____

FILE CODE

GF Slavonic
CIO - Senior Citizens
(UBPT-00) Society - Applic.
Tax Exempt





THE CORPORATION OF THE CITY OF GRAND FORKS

Please describe your organization's activities. Include a short history of your organization and briefly describe its goals and objectives. (Attach a separate sheet if necessary.) to follow

Please describe how your organization is accessible to, and benefits the residents of Grand Forks.

We have available a pleasant easily accessible and
affordable safe-smoke free-setting for smaller
group and family-type activities... Our popular
monthly vegetarian potluck luncheons provide
opportunities for varied meals and interaction with
others.

Please provide details on other sources of funding.

Memberships, Fundraising, Donations from Regular
and Occasional Users.

Elizabeth Semeroff
Authorized Signature
GF Slavonic Senior Citizens
Society

DOCUMENTATION REQUIRED

Copy of most current financial statements to follow
Copy of budget for the current and following year (if available)



THE CORPORATION OF THE CITY OF GRAND FORKS

RECEIVED

JUN 28 2018

THE CORPORATION OF
THE CITY OF GRAND FORKS

APPLICATION FOR PERMISSIVE TAX EXEMPTION

Note: Application must be received by **June 29, 2018** at City Hall for consideration for tax exemption in the following year.

Name of Organization: Grand Forks Hospital Auxiliary

Mailing Address: Box 1074
Grand Forks, BC V0H-1H0

Contact Person & Title: Valerie Wright, president

Telephone Number: 250-442-7655 **E-mail:** wrightv@telus.net

Registered Non-Profit? Yes ☒ No ☐

Registration Number: Society # 80016806

Registered Charity? Yes ☐ No ☒

Registration Number: _____

PROPERTY DESCRIPTION FOR WHICH AN EXEMPTION IS BEING CLAIMED:

* You may list all the properties on one application form, as long as they are being used for the same purpose.

Civic Address(es): 7239 2nd Street

Legal Description(s) Parcel A, Portion (DDLA91L1 LD 54 Dist
Lot 108 Plan KAP6691 SDYD

Folio Number(s): _____

Is any part of the property used for non-charitable, non-philanthropic or for-profit purposes?

Yes ☐ No ☒

If yes, please explain: _____

FILE CODE

GF Hospital
C10 - Auxiliary - Amks
(UBIPT...) Tax Exempt
Page 81 of 128



THE CORPORATION OF THE CITY OF GRAND FORKS

Please describe your organization's activities. Include a short history of your organization and briefly describe its goals and objectives. (Attach a separate sheet if necessary.)

- The auxiliary has been in operation since 1947.
- Our organization is operated 100% by volunteers
- We work closely with St. Boundary Hospital (including Hardy New Lodge + Boundary Lodge) to purchase equipment both medical and for patient comfort & care.

Please describe how your organization is accessible to, and benefits the residents of Grand Forks.

- Our store is open to all residents of Grand Forks
- We work closely with the women's shelter, and Red Cross to assist (at no charge for merchandise) in disaster, and hardship situations.

Please provide details on other sources of funding.

The Thrift Store is our only source of funding

Authorized Signature

DOCUMENTATION REQUIRED

- Copy of most current financial statements
- Copy of budget for the current and following year (if available)



The Royal Canadian Legion
Branch 59
7353 6th Ave, PO Box 836
Grand Forks, BC V0H 1H0
Tel: 250-442-8400
Fax: 250-442-8459
Email: rclbr59@gmail.com

June 4, 2018

The Corporation of the City of Grand Forks
Box 220
Grand Forks, BC V0H 1H0

To Whom It May Concern,

TAX EXEMPTION FOR 2019


The Royal Canadian Legion Br 59 Grand Forks is submitting for Tax Exemption for 2018. We cannot provide you with a budget for the current and following years because to date this Branch has not completed or followed a budget.

Please find enclosed the following paperwork as our submission:

- a. Application Form and attachments; and
- b. Copy of 2017's Financial Statement.

Submitted for your consideration.

Thank you,


T. Doody,
President
RCL Br 059
Ph: 250-666-0302

FILE CODE
Royal Can. Legion
C/O - Tax Exempt. Applic.
(UB4PT000)



THE CORPORATION OF THE CITY OF GRAND FORKS

APPLICATION FOR PERMISSIVE TAX EXEMPTION

Note: Application must be received by **June 29, 2018** at City Hall for consideration for tax exemption in the following year.

Name of Organization: Royal Canadian Legion Br 059

Mailing Address: Po Box 836
Grand Forks, BC V0H 1H0

Contact Person & Title: Terry Doody, President

Telephone Number: 250-666-0302 **E-mail:** rclbr59@gmail.com

Registered Non-Profit? Yes ☒ No ☐ **Registration Number:** 108096975

Registered Charity? Yes ☐ No ☐ **Registration Number:** _____

PROPERTY DESCRIPTION FOR WHICH AN EXEMPTION IS BEING CLAIMED:

* You may list all the properties on one application form, as long as they are being used for the same purpose.

Civic Address(es): 7353 6th Ave, Grand Forks, BC

Legal Description(s) Lots 18, 19, 20 Block 29 DL 108
SD+D, Plan 21

Folio Number(s): 210 002 47.000 210 002 47.005
210 002 47.010 210 002 47.015
210 002 47.020 210 002 47.025
210 002 47.030

Is any part of the property used for non-charitable, non-philanthropic or for-profit purposes?

Yes ☐ No ☒ If yes, please explain: _____



THE CORPORATION OF THE CITY OF GRAND FORKS

Please describe your organization's activities. Include a short history of your organization and briefly describe its goals and objectives. (Attach a separate sheet if necessary.)

See Attached

Please describe how your organization is accessible to, and benefits the residents of Grand Forks.

See Attached

Please provide details on other sources of funding.

Public Donations


Authorized Signature T. Doody
President

DOCUMENTATION REQUIRED

- Copy of most current financial statements
- Copy of budget for the current and following year (if available)

Describe your organization activities. Include a short history of your organization and briefly describe its goals and objectives:

The activities carried out within the walls of our Branch are varied and open to the community. We offer fun sport activities: Darts and Horseshoes; we put on monthly dinners throughout the year; September 23th we will be hosting our second Free Veterans Luncheon (open to all Veterans in the community not just Legion members); and we hold functions featuring Entertainment. We participate in parades and celebrations within our community with our Colour Party. We also organize and run the local Remembrance Day Services.

Our organization was established in 1926, and we are pleased to be celebrating 91 years of service to our community this year.

The Legion's main objective is to provide a strong voice and to improve the lives of Veterans, including serving Canadian Armed Forces and RCMP, and their families. This has been our principal objective since our inception and we will continue to work for it today and every day forward. It's our duty. Our goal is to annually promote Remembrance and serve our community and country.

We are a non-profit organization and we contribute greatly to various charitable organizations in Grand Forks and district areas – along with other organizations who have requested financial assistance in the province for over 40 years.

Please describe how your organization is accessible to and benefits the residents of Grand Forks:

We are a private club, but we open up fun sports, dinners and entertainment to the public by way of having them sign our Guest Registry. We engage the community with our Annual Veterans Luncheon and Remembrance Day Ceremony. Our Hall is also open for renting to the public.

We maintain a list of organizations we annually donate to: Grand Forks Pipes & Drums, Boundar Women's Fastball, BETHS (Boundary Emergency Transition Housing Society), Whispers of Hope, our local Seniors Club, Boundary Food Bank, BFIS, Boundary Women's Shelter, Fall Fair Society, Christina Lake Food Hamper, and Gospel Chapel Food Hamper and Community Christmas Dinner. We also donate to both volunteer Fire & Rescue in Grand Forks and Christina Lake annually and try to fulfil other requests that come in as funds allow.

We have also donated to Youth organizations: Boundary Youth Soccer, Junior Curling, BMX Club. We donate funds and the free use of our hall to Boundary 841 Air Cadets.

We are proud of our Scholarship donations which are provided to students for their continued educational needs.

We continue to hold a Breakfast with Santa each year for the children and families within our community with the proceeds going last year to our local Food Bank.

In the event of a fire or flood disaster, our legion can be counted on for support. This year we applied for Disaster Funds through our Poppy Trust Fund to help out in our community. On June 17th, we will be putting on a Free Community BBQ for the entire city of Grand Forks. Our local Seniors Club was

flooded out and our Branch stepped up and donated the use of our hall for free to them so their events could continue.

We strive to keep our legion active and responsible.

Grand Forks Branch #59

BALANCE SHEET
ASSETS

As at December 31st 2017

	Current Year	Previous Year
<u>CURRENT ASSETS</u>		
Cash and Bank Account	\$ 14,700.87	\$ 15,197.04
Short Term Investments	\$ 14,349.57	\$ 14,235.55
Accounts Receivable		
Inventory:		
Liquor	\$ 860.90	\$ 790.40
Draught Beer	\$ 1,472.11	\$ 2,193.98
Bottled Beer,	\$ 816.64	\$ 515.86
Cider, Coolers and Wine	\$ 535.96	\$ 453.13
Can Beer (Off Sales)	\$ 112.86	\$ 144.40
Bar Drinks and Food	\$ 298.31	\$ 275.46
Breakopen Tickets	\$ 2,241.00	\$ 1,560.61
Legion Supplies	\$ 1,346.20	\$ 1,346.20
Other Inventories		\$ -
Prepaid Expenses Per Capita Tax	\$ 6,555.06	\$ 5,561.37
TOTAL CURRENT ASSETS	\$ 43,289.48	\$ 42,274.00
LONG TERM INVESTMENTS		
Replacement Reserve Funds	\$ -	\$ -
<u>CAPITAL ASSETS (SCHEDULE IV)</u>		
Land	\$ 83,635.20	\$ 83,635.20
Building	\$ 111,414.79	\$ 111,414.79
Equipment	\$ 63,447.32	\$ 62,951.58
Furniture, Fixtures and Equipment	\$ 22,014.58	\$ 22,014.58
Leasehold Improvements	\$ -	\$ -
Other Capital Assets		
TOTAL CAPITAL ASSETS	\$ 280,511.89	\$ 280,016.15
Less: Accumulated Amortization Expense	\$ -	\$ -
NET CAPITAL ASSETS	\$ 280,511.89	\$ 280,016.15
TOTAL ASSETS	\$ 323,801.37	\$ 322,290.15

Sheet 1 of 2

Grand Forks Branch #59

BALANCE SHEET
LIABILITIES AND BRANCH SURPLUS (deficit)
 As at December 31st 2017

	Current Year	Previous Year
<u>CURRENT LIABILITIES</u>		
Bank Operating Loan/Overdraft	\$ -	\$ -
Dues Received in Advance	\$ 9,441.00	\$ 7,999.00
Salaries and Employee Benefits Payable	\$ 572.52	\$ 1,986.25
Per Capita Taxes Payable	\$ -	\$ -
Accounts Payable and Accrued Liabilities		
Current Portion of Long Term Debt	\$ -	\$ -
GST & PST Payable	\$ 118.83	\$ 981.29
TOTAL CURRENT LIABILITIES	\$ 10,132.35	\$ 10,966.54
<u>LONG TERM DEBT</u>		
Mortgage Payable	\$ -	\$ -
Debentures Payable	\$ -	\$ -
Other Long Term Debt	\$ -	\$ -
TOTAL LONG TERM DEBT	\$ -	\$ -
Less: Principal Payments Due Within One Year	\$ -	\$ -
NET LONG TERM DEBT	\$ -	\$ -
TOTAL LIABILITIES	\$ 10,132.35	\$ 10,966.54
<u>BRANCH SURPLUS (deficit)</u>		
Balance Beginning of period	\$ 311,323.61	\$ 319,879.98
Add:		
Branch Net Profit/(Loss) for the Year	\$ 2,345.41	\$ (8,556.37)
END TOTAL BRANCH SURPLUS (deficit)	\$ 313,669.02	\$ 311,323.61
TOTAL LIABILITIES AND BRANCH SURPLUS(deficit)	\$ 323,801.37	\$ 322,290.15

Grand Forks Branch #59

BRANCH INCOME STATEMENT

For the Year Ended December 31st 2017

	<u>Current Year</u>	<u>Previous Year</u>
<u>INCOME</u>		
Licensed Premises Net Profit/(Loss) - Schedule I	\$ 4,826.82	\$ 6,805.63
Membership Dues	\$ 11,939.30	\$ 12,098.00
Ways and Means - Net	\$ 8,121.42	\$ 655.08
Interest Income	\$ 114.02	\$ 115.09
Sale of Leigon Supplies - Net	\$ (247.61)	\$ (22.32)
Donations	\$ 4,599.88	\$ 3,552.78
Net Breakopen Ticket Revenues - Schedule III	\$ 3,439.40	\$ 3,368.25
Sports	\$ 1,023.89	\$ 317.75
Furniture Fund	\$ 198.50	\$ 1,180.15
Glue & Dabbers		
Admin Fee from Meat Draws	\$ 876.68	\$ 993.18
Net Keno Commissin Income	\$ 8,104.43	\$ 5,948.79
Rentals, Catering, Kitchen - Net	\$ 1,800.00	\$ 1,600.00
Other Income	\$ 1,937.14	\$ 1,225.07
TOTAL INCOME	\$ 46,733.87	\$ 37,837.45
<u>EXPENSES</u>		
Administration Wages and Employee Benefits	\$ 10,342.23	\$ 9,299.81
Bank Interest and Service Charges	\$ 1,003.81	\$ 607.79
Administration	\$ 2,090.77	\$ 1,286.90
Advertising & Public Relations	\$ 59.25	\$ 265.45
Convention-Zone	\$ 868.71	\$ 348.89
Donations	\$ -	\$ -
Entertainment Expense	\$ -	\$ -
Equipment Rental	\$ -	\$ -
Honours and Awards	\$ 29.86	\$ 158.50
Interest on Long Term Debt	\$ -	\$ -
Insurance	\$ 1,667.20	\$ 1,667.20
Janitor Expense	\$ 5,721.29	\$ 5,559.26
Bingo Glue & Dabbers		
Legion Supplies	\$ -	\$ -
Maintenance and Repairs	\$ 4,337.71	\$ 8,637.26
Office Supplies and Postage	\$ 504.00	\$ 701.97
Per Capita Tax	\$ 9,079.25	\$ 9,813.71
Property Taxes	\$ 2,029.48	\$ 2,037.36
Security	\$ -	\$ -
Sports Expense		
Renovations		
Utilities	\$ 5,892.95	\$ 4,576.01
Waste Disposal	\$ -	\$ -
Other Expenses	\$ 761.95	
West Kootenay Zone Sports		\$ 100.00
Expense		\$ 1,333.71
TOTAL EXPENSES	\$ 44,388.46	\$ 46,393.82

Sheet 1 of 2

CONTINUED ...

TOTAL INCOME - FROM SHEET I	<u>\$ 46,733.87</u>	<u>\$ 37,837.45</u>
TOTAL EXPENSES - FROM SHEET I	<u>\$ 44,388.46</u>	<u>\$ 46,393.82</u>
NET INCOME		
BEFORE DONATIONS AND AMORTIZATION EXPENS	<u>\$ 2,345.41</u>	<u>\$ (8,556.37)</u>
<u>WELFARE AND COMMUNITY SERVICES:</u>		
Bursaries	\$ -	\$ -
Donations - Branch General Funds	\$ -	\$ -
Member Assistance	\$ -	\$ -
Sick and Visiting	\$ -	\$ -
TOTAL WELFARE AND COMMUNITY SERVICES	<u>\$ -</u>	<u>\$ -</u>
BRANCH NET OPERATING INCOME (LOSS)	\$ 2,345.41	\$ (8,556.37)
AMORTIZATION EXPENSE	<u>\$ -</u>	<u>\$ -</u>
BRANCH NET PROFIT (LOSS) FOR THE YEAR	<u>\$ 2,345.41</u>	<u>\$ (8,556.37)</u>

Sheet 2 of 2

RECEIVED

MAY - 2 2018

THE CORPORATION OF
THE CITY OF GRAND FORKS

APPLICATION FOR PERMISSIVE TAX EXEMPTION

Note: Application must be received by June 29, 2018 at City Hall for consideration for tax exemption in the following year.

Name of Organization: Grand Forks Seniors' Society (previously Seniors Center Branch 68)

Mailing address: Grand Forks Seniors' Society, Box 553, Grand Forks , BC V0H 1H0

Contact Person & Title: Ralph White, President Grand Forks Seniors' Society

Telephone Number: 250-442-3038 **E-mail:** seniorcitizens68@gmail.com

Registered Non-Profit? Yes - ☒ No ☐ **Registration Number:** S0004367BC001

Registered Charity? Yes ☐ No - ☒ **Registration Number:**

PROPERTY DESCRIPTION FOR WHICH AN EXEMPTION IS BEING CLAIMED:

Civic Address(es): 565 – 71st Avenue, Grand Forks

Legal Description(s): Block 18 Plan 89

P.L. 108 SDYD

Folio Number(s)

Is any part of the property used for non-charitable, non-philanthropic or for-profit purposes?

Yes ☐ No – ☒ If yes, please explain:

FILE CODE

GF Srs Society 1 | Page
C/O - Applic. for Tax
(UB+PT) Exemption Page 92 of 128

Please describe your organization's activities. Include a short history of your organization and briefly describe its goals and objectives. (Attach a separate sheet if necessary.)

The purpose of the Grand Forks Seniors' Society is to provide a forum for seniors who are residents of Grand Forks, and the Regional District of Kootenay Boundary in British Columbia, Canada to meet and engage in various activities.

Since 1974 we have provided a place for Seniors to meet and enjoy social activities. We have on going Cribbage, Card Games, Carpet Bowling, Crafts and Quilting.

Please describe how your organization is accessible to, and benefits the residents of Grand Forks.

A great hall for the community to use for senior's activities, meetings, weddings, funerals (Celebration of Life), dances, family reunions, adult and children's birthday parties. We have a very reasonable rental rate, so all people can afford our facility.

Please provide details on other sources of funding.

Our source of funding is the income from hall rentals. Occasionally we obtain Grants from New Horizons for major capital expenses. Grants and donations are also accepted for the Thanksgiving Dinner we provide to the Seniors of Grand Forks at no cost to the Seniors, a maximum of 200 people attend at two sittings. The Recreation Center does our registration for the Senior's Branch 68 for the dinner.



Authorized Signature

DOCUMENTATION REQUIRED

Copy of most current financial statements – For 2017 – Trial Bal. and Income and expense.

Copy of budget for the current and following year (if available) – **(We do not make a budget).**

Grand Forks Seniors' Society

Statement of Financial Income and Expense

January through December 2017

	Unclassified	TOTAL
Ordinary Income/Expense		
Income		
41200 · INTEREST, DIVIDENDS		
41210 · Bank Dividends	1.26	1.26
Total 41200 · INTEREST, DIVIDENDS	1.26	1.26
41300 · ACTIVITIES		
41305 · Bake Sale	253.00	253.00
41310 · Crib	2,043.00	2,043.00
41320 · Carpet Bowling	571.00	571.00
41330 · Choir	17.00	17.00
41380 · Senior Dances	424.00	424.00
41390 · Kung Fu	469.00	469.00
Total 41300 · ACTIVITIES	3,777.00	3,777.00
41339 · QUILTERS, TOTAL		
41340 · Quilters / Crafts	557.00	557.00
41350 · Quilt Connection	57.00	57.00
41360 · Quilting - Loose Threads	207.00	207.00
Total 41339 · QUILTERS, TOTAL	821.00	821.00
41500 · RENTALS - HALL - SOUND SYS.		
41510 · Hall Rentals	8,000.00	8,000.00
41520 · Rental Security Deposits	2,000.00	2,000.00
Total 41500 · RENTALS - HALL - SOUND SYS.	10,000.00	10,000.00
42000 · MEMBERSHIP DUES		
42030 · Membership Dues 2017	2,040.00	2,040.00
Total 42000 · MEMBERSHIP DUES	2,040.00	2,040.00
43400 · GRANTS, DONATIONS		
43450 · Donations	45.00	45.00
43451 · Donation Thanksgiving Dinner	2,033.60	2,033.60
43453 · West Kootenay Seniors(Regional)	225.00	225.00
Total 43400 · GRANTS, DONATIONS	2,303.60	2,303.60
46400 · OTHER TYPES OF INCOME		
46430 · Miscellaneous Revenue	27.00	27.00
46432 · Coffee Fund	24.00	24.00
Total 46400 · OTHER TYPES OF INCOME	51.00	51.00
Total Income	18,993.86	18,993.86
Gross Profit	18,993.86	18,993.86
Expense		
60900 · Business Expenses		
60910 · Office Supplies	275.56	275.56
62170 · Miscellaneous	166.45	166.45
Total 60900 · Business Expenses	442.01	442.01
62800 · FACILITIES AND EQUIPMENT		
62810 · Hall Renovations & Materials	5,789.70	5,789.70
62830 · Repair & Maintenance	790.70	790.70
62832 · Repair & Maint. - Sewer Repair	3,399.88	3,399.88
Total 62800 · FACILITIES AND EQUIPMENT	9,980.28	9,980.28
63000 · JANITORIAL		
63010 · Janitorial Services	3,650.00	3,650.00
63020 · Janitorial Supplies	438.98	438.98
Total 63000 · JANITORIAL	4,088.98	4,088.98

Grand Forks Seniors' Society
Statement of Financial Income and Expense
January through December 2017

	Unclassified	TOTAL
64000 · RENTAL EXPENSE		
64010 · Returned Security Deposit	1,900.00	1,900.00
Total 64000 · RENTAL EXPENSE	1,900.00	1,900.00
64200 · MEETING / CONVENTION EXPENSE		
64210 · West Kootenay Seniors Assoc.	174.24	174.24
64220 · S.C.A. of BC (Provincial)	480.00	480.00
Total 64200 · MEETING / CONVENTION EXPENSE	654.24	654.24
65000 · OPERATIONS		
65020 · Postage, Mailing Service	8.93	8.93
65100 · Counterforce / Bound.Securities	251.37	251.37
65110 · Registrar of BC	80.00	80.00
65120 · Engraving Memorial Plaques	27.36	27.36
Total 65000 · OPERATIONS	367.66	367.66
65200 · OTHER TYPES OF EXPENSES		
65220 · Insurance - Building/Liability	2,375.00	2,375.00
65230 · Seniors Thanksgiving Dinner	2,784.81	2,784.81
65240 · Coffee Supplies	8.70	8.70
65260 · Other Costs	34.02	34.02
Total 65200 · OTHER TYPES OF EXPENSES	5,202.53	5,202.53
66000 · UTILITIES / TAXES		
66010 · Telephone, Telecommunications	389.32	389.32
66020 · Natural Gas - Fortis	1,316.60	1,316.60
66030 · Utilities - Elect.,Water, Sewer	2,034.63	2,034.63
66035 · City Fire Truck	51.61	51.61
Total 66000 · UTILITIES / TAXES	3,792.16	3,792.16
Total Expense	26,427.86	26,427.86
Net Ordinary Income	-7,434.00	-7,434.00
Net Income	-7,434.00	-7,434.00

7:19 PM

Grand Forks Seniors' Society

Trial Balance

2018-05-01

As of December 31, 2017

Accrual Basis

	Dec 31, 17	
	Debit	Credit
10400 · #000 Non-Guar.Equity Shares	25.00	
10500 · Petty Cash	58.78	
10600 · #002 Comm.Builder Cheq.557140	11,888.77	
10650 · Bond Buster 1yr. #1662634	12,203.99	
10680 · Coffee Fund		50.00
13000 · Prepaid Memberships	0.00	
15000 · Furniture and Equipment	13,701.56	
15050 · Computer, Printer, Accessories	3,202.02	
15100 · Buildings - Operating	118,000.00	
24300 · Memberships 2017		140.00
27300 · Memberships Next Year (2018)		1,460.00
30000 · Opening Balance Equity		152,642.93
32000 · Unrestricted Net Assets		12,221.19
41210 · Bank Dividends		1.26
41305 · Bake Sale		253.00
41310 · Crib		2,043.00
41320 · Carpet Bowling		571.00
41330 · Choir		17.00
41380 · Senior Dances		424.00
41390 · Kung Fu		469.00
41340 · Quilters / Crafts		557.00
41350 · Quilt Connection		57.00
41360 · Quilting - Loose Threads		207.00
41510 · Hall Rentals		8,000.00
41520 · Rental Security Deposits		2,000.00
42030 · Membership Dues 2017		2,040.00
43450 · Donations		45.00
43451 · Donation Thanksgiving Dinner		2,033.60
43453 · West Kootenay Seniors(Regional)		225.00
46430 · Miscellaneous Revenue		27.00
46432 · Coffee Fund		24.00
60910 · Office Supplies	275.56	
62170 · Miscellaneous	166.45	
62810 · Hall Renovations & Materials	5,789.70	
62830 · Repair & Maintenance	790.70	
62832 · Repair & Maint. - Sewer Repair	3,399.88	
63010 · Janitorial Services	3,650.00	
63020 · Janitorial Supplies	438.98	
64010 · Returned Security Deposit	1,900.00	
64210 · West Kootenay Seniors Assoc.	174.24	
64220 · S.C.A. of BC (Provincial)	480.00	
65020 · Postage, Mailing Service	8.93	
65100 · Counterforce / Bound.Securities	251.37	
65110 · Registrar of BC	80.00	
65120 · Engraving Memorial Plaques	27.36	
65220 · Insurance - Building/Liability	2,375.00	
65230 · Seniors Thanksgiving Dinner	2,784.81	
65240 · Coffee Supplies	8.70	
65260 · Other Costs	34.02	
66010 · Telephone, Telecommunications	389.32	
66020 · Natural Gas - Fortis	1,316.60	
66030 · Utilities - Elect.,Water, Sewer	2,034.63	
66035 · City Fire Truck	51.61	
TOTAL	185,507.98	185,507.98



THE CORPORATION OF THE CITY OF GRAND FORKS

APPLICATION FOR PERMISSIVE TAX EXEMPTION

Note: Application must be received by **June 29, 2018** at City Hall for consideration for tax exemption in the following year.

Name of Organization: Phoenix Manor Society

Mailing Address: PO Box 902

Grand Forks, BC, V0H 1H0

Contact Person & Title: Jim Burch, Treasurer

Telephone Number: 250-442-2121 **E-mail:** jim.burch@kh.burckhardt.com

Registered Non-Profit? Yes ☐ No ☒ **Registration Number:** _____

Registered Charity? Yes ☒ No ☐ **Registration Number:** 86752 3490 RR 0001

PROPERTY DESCRIPTION FOR WHICH AN EXEMPTION IS BEING CLAIMED:

* You may list all the properties on one application form, as long as they are being used for the same purpose.

Civic Address(es): 876 72nd Ave

Grand Forks, BC, V0H 1H0

Legal Description(s) Housing (Seniors, low-income persons, and

those with disabilities) Parcel B Portion (KF1958) Block

Folio Number(s): 210 00414.005 45 Plan 72 DL 108

Is any part of the property used for non-charitable, non-philanthropic or for-profit purposes?

Yes ☐ No ☒ **If yes, please explain:** _____



THE CORPORATION OF THE CITY OF GRAND FORKS

Please describe your organization's activities. Include a short history of your organization and briefly describe its goals and objectives. (Attach a separate sheet if necessary.)

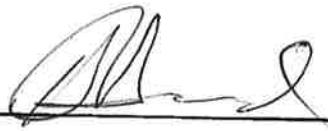
See attached

Please describe how your organization is accessible to, and benefits the residents of Grand Forks.

See attached

Please provide details on other sources of funding.

None See attached


Authorized Signature

DOCUMENTATION REQUIRED

Copy of most current financial statements
Copy of budget for the current and following year (if available)

Describe your organization. Include a short history of your organization and briefly describe its goals and objectives. (Attach a separate sheet if necessary.)

PHOENIX MANOR SOCIETY had its beginnings as Abbeyfield Centennial House Society.

Abbeyfield Centennial House Society was incorporated in 1997 with the mandate of establishing an "Abbeyfield Home" in Grand Forks. Pioneer Village Society donated its assets to Abbeyfield Centennial House Society to make establishing the home a possibility. Those assets were all from non-governmental sources. With a huge amount of volunteer hours by the directors and many community donations the home was built. The home can accommodate ten single seniors. The residents have a safe and secure home including meals, in a non-institutional setting. This provides the good nutrition and companionship that is commonly lacking for single seniors.

The name of the society was changed to PHOENIX MANOR SOCIETY in 2013 when the local society disaffiliated from the Canadian Abbeyfield Society for financial reasons. PHOENIX MANOR SOCIETY retains the original mandate and core values. It is not for profit and is a registered charity. Volunteers carry out all management, some routine maintenance, improvements and social activities. The Officers and Directors of PHOENIX MANOR SOCIETY are all volunteers and receive no remuneration.

How does your organization benefit the Community of Grand Forks?

PHOENIX MANOR SOCIETY provides a quality senior's residence and the only, not for profit, supportive care facility, in Grand Forks. This allows our residents to continue living in the community with dignity while avoiding the necessity of residing in a public care facility at substantial public expense. The home was built and is operated using local suppliers and trades persons whenever reasonably possible. Local seniors are given preference for accommodation. PHOENIX MANOR SOCIETY employs five local persons. This means that there are up to fifteen persons contributing to local business who might well otherwise have to reside outside of Grand Forks.

Many other, not for profit, supportive care homes in BC are given tax exemptions.

The board of PHOENIX MANOR SOCIETY continues in its goal of providing affordable seniors housing in a non-institutional environment. Assistance from the City of Grand Forks in offsetting some of our cost increases through tax exemption will assist in achieving our long-term success. Tax exemptions in the past have contributed greatly to our financial health. We urge council to continue to recognize the contribution of this home and its seniors through granting a tax exemption for 2019

Other sources of funding:

The residents of PHOENIX MANOR provide all of our income through their monthly rents. We originally budgeted for 80% occupancy. Currently our break-even is about ~~85%~~ 95% occupancy due to increasing costs. In July 2013 we had to raise the rents to the residents and refinanced our mortgage to reduce the payment to cover our increasing operating costs. This is a severe burden to some of the residents, who are all single senior citizens, many with limited incomes.

Phoenix Manor Society - 2018 Budget

	Monthly	Annual
Advertising	100.00	1,200.00
Accounting Fees	400.00	4,800.00
Credit Union service charges	25.00	300.00
Licence dues	40.00	480.00
Cablevision and television	375.00	4,500.00
Entertainment	60.00	720.00
Food	1,750.00	21,000.00
House Supplies	190.00	2,280.00
Insurance	500.00	6,000.00
Maintenance and repairs	1,500.00	18,000.00
Office supplies	25.00	300.00
Security and yard maintenance	240.00	2,880.00
Telephone	150.00	1,800.00
Training	50.00	600.00
Utilities	850.00	10,200.00
Wages	5,500.00	66,000.00
Transfer to Replacement Reserve	780.00	9,360.00
	12,535.00	150,420.00
Rental income if Full Occupancy		
Monthly Rent	1,325.00	15,900.00
Number of Residents	10.00	10.00
	13,250.00	159,000.00
	94.6%	94.6%

PHOENIX MANOR SOCIETY
Financial Statements
Year Ended December 31, 2017

PHOENIX MANOR SOCIETY
Index to Financial Statements
Year Ended December 31, 2017

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Statement of Financial Position	3
Notes to Financial Statements	4 - 5

PHOENIX MANOR SOCIETY
Statement of Operations and Changes in Net Assets
Year Ended December 31, 2017

	Operating	Capital Asset	Replacement Reserve	2017	2016
REVENUES					
Tenant rent	\$ 152,725	\$ -	\$ -	\$ 152,725	\$ 156,630
Grants and endowment	8,270	-	-	8,270	611
Room and meals	3,135	-	-	3,135	-
Insurance recoveries	1,543	-	-	1,543	-
Interest	242	-	231	473	285
Scooter rental	300	-	-	300	-
Disposal of capital assets	-	34	-	34	(902)
Membership fees	55	-	-	55	35
Patronage dividends	15	-	-	15	99
Donations	-	-	-	-	150
	166,285	34	231	166,550	156,908
EXPENSES					
Advertising and promotion	967	-	-	967	730
Amortization	-	18,240	-	18,240	17,636
Bank charges	244	-	-	244	369
Bookkeeping fees	4,725	-	-	4,725	3,371
Dues and fees	473	-	-	473	175
Electricity	6,722	-	-	6,722	5,226
Food	20,517	-	-	20,517	20,135
Heating and hot water	3,477	-	-	3,477	2,416
Insurance	5,929	-	-	5,929	5,831
Interest on mortgages	-	-	-	-	132
Internet and television	4,490	-	-	4,490	2,766
Office supplies	441	-	-	441	312
Property taxes	52	-	-	52	92
Repairs and maintenance	10,057	-	-	10,057	20,611
Security and yard maintenance	2,889	-	-	2,889	3,127
Supplies	2,294	-	-	2,294	706

(continues)

See accompanying notes to financial statements

PHOENIX MANOR SOCIETY
Statement of Operations and Changes in Net Assets (continued)
Year Ended December 31, 2017

	Operating	Capital Asset	Replacement Reserve	2017	2016
Telephone	1,834	-	-	1,834	2,186
Tenant entertainment	717	-	-	717	706
Training	125	-	-	125	594
Wages and benefits	66,719	-	-	66,719	65,999
Water and sewer	1,161	-	-	1,161	856
	133,833	18,240	-	152,073	153,976
NET EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	32,452	(18,206)	231	14,477	2,932
NET ASSETS - BEGINNING OF YEAR	13,674	384,293	42,958	440,925	437,993
CAPITAL ASSETS PURCHASED	46,126	366,087	43,189	455,402	440,925
MONTHLY TRANSFER FROM OPERATING FUNDS	(32,783)	32,783	-	-	-
TRANSFERS TO OPERATING FUND	(9,360)	-	9,360	-	-
	13,000	-	(13,000)	-	-
NET ASSETS - END OF YEAR	\$ 16,983	\$ 398,870	\$ 39,549	\$ 455,402	\$ 440,925

See accompanying notes to financial statements

PHOENIX MANOR SOCIETY
Statement of Financial Position
December 31, 2017

	Operating	Capital Asset	Replacement Reserve	2017	2016
ASSETS					
CURRENT					
Cash	\$ 22,090	\$ -	\$ 5,024	\$ 27,114	\$ 24,964
Term deposits	-	-	34,525	34,525	32,459
Accounts receivable	75	-	-	75	-
Prepaid expenses	4,842	-	-	4,842	-
	27,007	-	39,549	66,556	57,423
PROPERTY, PLANT AND EQUIPMENT (Net of accumulated amortization) (Note 2)	-	398,870	-	398,870	384,293
	\$ 27,007	\$ 398,870	\$ 39,549	\$ 465,426	\$ 441,716
LIABILITIES AND NET ASSETS					
CURRENT					
Accounts payable	\$ 7,999	\$ -	\$ -	\$ 7,999	\$ -
Employee deductions payable	725	-	-	725	791
Rent collected in advance	1,300	-	-	1,300	-
	10,024	-	-	10,024	791
	16,983	398,870	39,549	455,402	440,925
NET ASSETS	\$ 27,007	\$ 398,870	\$ 39,549	\$ 465,426	\$ 441,716

APPROVED BY THE DIRECTORS

_____ Director

_____ Director

See accompanying notes to financial statements

PHOENIX MANOR SOCIETY
Notes to Financial Statements
Year Ended December 31, 2017

I. INVESTMENTS

Investments comprise of savings and term deposits established for the Replacement Reserve Fund.

	2017	2016
Restricted cash		
Grand Forks Credit Union		
Savings Account	\$ 5,024	\$ 10,498
Term, matured on March 15, 2017	-	32,459
One year redeemable term with interest at 0.65%, matures March 15, 2018	14,000	-
One year non-redeemable term with interest at 1.15%, matures March 14, 2018	20,524	-
	<u>\$ 39,548</u>	<u>\$ 42,957</u>
Changes in fund balance		
Balance, beginning of year	\$ 42,957	\$ 60,455
	-	-
	-	-
	-	-
Monthly transfer from Operating Funds	9,360	9,360
Interest income	231	285
Transfers to Operating Fund	(13,000)	(4,099)
Credit Union mortgage principal payments	-	(23,044)
	<u>\$ 39,548</u>	<u>\$ 42,957</u>
Capital asset purchases (sales)		
Storage building	\$ 28,240	\$ -
Vacuum cleaner	373	-
Scooter storage	4,370	-
Old Shed (Sold)	(200)	-
Flooring	-	7,213
Dishwasher	-	1,192
Washing machine	-	579
	-	-
	-	-
	-	-
	<u>\$ 32,783</u>	<u>\$ 8,984</u>

PHOENIX MANOR SOCIETY
Notes to Financial Statements
Year Ended December 31, 2017

2. TANGIBLE CAPITAL ASSETS

	Cost	Accumulated amortization	2017 Net book value	2016 Net book value
Land	\$ 65,300	\$ -	\$ 65,300	\$ 65,300
Buildings	593,500	267,686	325,814	309,576
Furniture and appliances	11,689	5,930	5,759	7,153
Asphalt and parking areas	6,654	4,657	1,997	2,263
	\$ 677,143	\$ 278,273	\$ 398,870	\$ 384,292

The Corporation of the City of Grand Forks

Tax Exemption for 2019

APPLICATION FOR PERMISSIVE TAX EXEMPTION

Note: Applications must be received by June 29, 2018 at City Hall for consideration for tax exemption in the following year.

Name of Organization: Grand Forks & District Housing Society DBA: Boundary Lodge Assisted Living.

Mailing Address: 7130 9th Street, Unit 300

Grand Forks BC

VOH 1H4

RECEIVED

JUN - 8 2018

THE CORPORATION OF
THE CITY OF GRAND FORKS

Contact person & Title: Sandra Gladish- Administrator

Telephone Number: 250-443-0006

Email: bladmin@shaw.ca

Registered Non-Profit: Yes

Registration Number: 87104 4764 BC 0001

Registered Charity: YES

Registration Number: 87104 4764 RR 0001

PROPERTY DESCRIPTION FOR WHICH AN EXEMPTION IS BEING CLAIMED:

Civic Address: 7130 9th Street

Legal Description: Plan 29781, Lot A, DL # 108, Land District 54

Folio Number: 210 00416.000

Is any part of the property used for non-charitable, non-philanthropic or for-profit purposes? - NO

FILE CODE

Boundary Lodge
C10 - Assisted Living - Applic
Page 108 of 128

Describe your organization. Include a short history of your organization and briefly describe its goals and objectives. (Attach a separate sheet if necessary):

In 2005 Grand Forks & District Housing Society partnered with BC Housing and Interior Health to manage and operate a 17 unit Assisted Living Facility with 24 hour care for those in need. Boundary Lodge Assisted Living employs 22 staff and has an exceptional Board of Directors with a common goal of providing affordable housing and care services for all individuals we support. Boundary Lodge is a Registered Charitable Society.

How does your organization benefit the community of Grand Forks?

Boundary Lodge is a great asset to our community, it offers affordable (funded) assisted living housing to individuals in the community. Boundary Lodge also provides nutritious Meals on Wheels Monday to Friday to individuals living in their own homes. These meals are delivered by our dedicated volunteer drivers.

Boundary Lodge also operates a community based Senior Connection Day program each week. This program is designed to meet the needs of individuals still residing in their own homes by providing social interaction, nutrition, and involvement with the current tenants in Boundary Lodge. Boundary Lodge is happy to offer a Respite room in our Lodge which allows individuals residing at home and family member's relief care when they require it. We provide 24 hour care with meals and qualified staff.


Authorized Signature

DOCUMENTATION REQUIRED

Copy of most current financial statements- Attached

Copy of the budget for the current & following year (if available) - Attached

} pending

Memo



To: Committee of the Whole
From: **Chief Financial Officer**
Date: 2018-07-23
Subject: Revitalization Tax Exemption Bylaw

Background

At the June 11, 2018 Regular Meeting of Council, Council directed staff to prepare a report and draft bylaw for downtown landlords who were impacted by flooding and wish to further improve their structures within the City's form and character policy.

Revitalization tax exemptions (RTEs) are a tool which municipal councils can use to encourage certain types of revitalization in order to achieve certain social, economic, or environmental objectives in accordance with the City's Official Community Plan.

Objectives of a Revitalization Tax Exemption Program

The following outlines some objectives which may be realized by means of a revitalization tax exemption program:

Economic - to encourage investment and create or retain jobs in the community by revitalizing the economic base

Social - to increase the supply of affordable housing or preservation of affordable rental units

Environmental - to promote green building technology and encourage environmental sustainability

Other - such as beautification or rejuvenation of a neighbourhood experiencing urban decay

Legislative Requirements

Section 226 of the Community Charter grants municipal councils the authority to exempt property from municipal taxes by means of a revitalization tax exemption. A tax exemption under this section is an exception to the general prohibition on providing assistance to business imposed by Section 25 of the Community Charter.

In order to meet the requirements of Section 226, Council must do the following:

- establish a revitalization tax exemption program bylaw,
- enter into an agreement with property owners, and
- issue a revitalization tax exemption certificate once all the conditions of the agreement and bylaw have been met

Furthermore, Section 226 (6) requires that Council give consideration to the bylaw in conjunction with the objectives and policies for the use of permissive tax exemptions as set out in the annual financial plan bylaw, and must provide notice of the proposed RTE bylaw prior to its adoption.

Bylaw Requirements

Section 226 requires a revitalization exemption program bylaw to include the following:

- a description of the reasons for and objectives of the program, and how the program will achieve those objectives,
- a description of the kinds of property or related activities that will be eligible under the program,
- the extent and amount of tax exemptions available, and
- the maximum term of an exemption, which may not exceed ten years

The Community Charter also sets out requirements for certain terms which must be included in the exemption certificate.

Other Relevant Information

- A tax exemption does not take effect until the year following the issuance of the exemption certificate, as long as the certificate is issued no later than October 31. A certificate issued after October 31 will not give effect to an exemption until the second year following its issuance.
- Only municipal property value taxes can be exempted. The exemption does not extend to parcel taxes and taxes imposed by other authorities such as school, hospital, regional district, BC Assessment or the MFA.
- Council has a significant amount of flexibility in determining how best to provide a tax exemption, as the revitalization program bylaw may be different for different areas of the municipality, property classes, or activities and uses of a property.
- Exemptions may apply to the value of land or improvements, or both.
- Exemptions may be applied to the full or partial value of the assessment increase over the exemption term. For example, a property may receive a 100% exemption for the first year, with a declining amount for subsequent years.
- While not required, most municipalities limit the tax exemption to the increase in assessed value that results from the new construction or renovation.
- The tax exemptions generally accrue to the ultimate buyer of a property rather than the person making the investment (the developer).

Revitalization Bylaw General Considerations

A successful Revitalization Tax Exemption program is one which meets the municipality's goals with respect to attracting investments which might not otherwise happen, while minimizing the risk of foregoing potential tax revenues. A great deal of thought is required to set parameters and properly tailor a bylaw which reflects Council's intentions and achieves those objectives.

In developing a revitalization tax exemption program, Council should consider broadening the scope of the program beyond simply being reactive to a specific situation such as the downtown flooding. An RTE program presents an opportunity for Council to stimulate the type of developments identified as necessary in the Official Community Plan, such as affordable and sustainable housing,

In developing an effective revitalization tax exemption program, Council should consider the immediate and long-term impacts of such a program. Some topics for discussion include the following:

What are the community's goals, values and needs?

What type and or uses of property will benefit the community?

How would property tax exemptions help to accomplish community goals, such as social and economic development?

Are there alternatives to tax exemptions which would be more effective in accomplishing these goals?

Should particular benefits or needs be targeted for exemptions?

What are the immediate and long-term implications of providing exemptions under this program?

Will this revitalization occur without a tax incentive?

What are the costs to manage the program, and what additional resources are required, such as building inspections and financial/administrative resources?

Is the exemption program consistent with the BC/Alberta Trade, Investment and Labour Mobility Agreement (TILMA) under which investment distorting subsidies are prohibited?

Specific Considerations for an RTE Bylaw

A review of various RTE bylaws across the province illustrates considerable diversity in how municipalities have designed their exemption programs, with very few parameters common to each community.

Staff has prepared a draft RTE bylaw with a broader scope than requested in order to encompass some of the needs recognized in the official community plan. Some proposed terms have been included, but these need to be confirmed pending review and discussion. Further input from Council is required with respect to the following options:

- a) The proposed time span for exemptions to apply (Section 4)
 - five years only, or with an option to renew
- b) Geographic scope - revitalization areas (Section 5)
 - downtown core
 - other commercial or residential areas

- c) Type of eligible improvements and thresholds (Section 6)
 - new commercial construction
 - commercial renovations
 - mixed-use residential commercial
 - multi-family residential
 - energy efficient or green construction
- d) Value of the tax exemption (Section 7)
 - 100% each year, declining amount, or a combination of both
 - Different amounts for different types of projects
- e) Recapture amounts (Section 9)
 - full exemption provided to date, current year only, or pro-rata portion of current year
- f) Expiry date on the program itself (not included)

Summary

Staff has spent a significant amount of time researching and reviewing tax exemption programs in other municipalities, and feels that considerably more time is still required to properly structure an RTE program which is effective in meeting the guidelines and goals of the OCP. While there appear to be few analyses or studies on the effectiveness of RTE programs, information uncovered thus far indicates that these programs have very limited or no success in attracting investment. One can conclude that the success of such initiatives depends on clear identification of the goals and a great deal of thought to setting parameters which will achieve the desired result.




Due to the time requirements for adoption of an RTE bylaw and completion of an agreement, along with the October 31 deadline for issuing an exemption certificate, it is unlikely that any of the downtown landlords currently remediating their properties could benefit from the implementation of a revitalization tax exemption program. While other municipalities may have included clauses which allow expenditures undertaken prior to adoption of a bylaw, this is unusual. It is recommended that a proposed RTE bylaw be reviewed by legal counsel, particularly with respect to any unusual clauses or conditions.

Benefits or Impacts

General

Establishing a revitalization tax exemption program is a means by which Council can encourage various types of investment consistent with the objectives and goals of the Official Community Plan.

Strategic Impact

-  Attracting new investment which would not otherwise occur would result in increased long-term tax revenue.
-  An RTE program could be used to stimulate economic activity by providing a tax incentive to potential commercial developers.
-  A tax exemption program can include social objectives to encourage affordable housing.

Policy/Legislation

Community Charter Section 226

Attachments

Draft Revitalization Tax Exemption Bylaw

Ministry of Community Services report - *Revitalization Tax Exemptions, A Primer on the Provisions of the Community Charter*

THE CORPORATION OF THE CITY OF GRAND FORKS

BYLAW NO. 20xx

A Bylaw to Establish a Revitalization Tax Exemption Program in the City of Grand Forks

The Council for the Corporation of the City of Grand Forks, in open meeting assembled, enacts as follows:

1. Citation

- 1.1 This Bylaw may be cited for all purposes as the “City of Grand Forks Revitalization Tax Exemption Program Bylaw No. 20xx, 2018”.

2. Definitions

- 2.1 In this bylaw:

Agreement means a Revitalization Tax Exemption Agreement between the owner of a parcel and the City of Grand Forks.

Certificate means a Revitalization Tax Exemption certificate issued by the City under this Bylaw in respect of an eligible property;

Facade Improvement means physical improvements or renovations of existing buildings, when a combination of two or more of the following are included: structural façade improvements, paint, awnings, signs, addition of architectural detail to façade, façade tile or stone accents, decorative entry walkway area, outside dining with decorative fencing, irrigated landscape/flower planters or pots, outside decorative lighting and new windows;

Owner means the registered owner of a parcel or parcels for which a tax exemption has been applied for under this Bylaw, and any subsequent owner of the Property;

Property means a parcel or group of parcels that is eligible for a tax exemption under this Bylaw;

Program means the Revitalization Tax Exemption program established by this Bylaw;

Project means a revitalization project involving the construction of a new improvement or renovation or alteration of an existing improvement;

3. Program Reasons and Objectives

3.1 Pursuant to Section 226 of the *Community Charter*, the Council of the City of Grand Forks hereby establishes a Revitalization Tax Exemption program as follows:

- a) The objectives of the program are to:
 - i. Retain the current downtown core as the centre of commercial activities by promoting the revitalization of existing buildings and supporting the addition of new business developments;
 - ii. Enhance the appearance of the downtown core by encouraging renovations to facades and other exterior components which improve the visual appeal of buildings;
 - iii. Promote and encourage commercial development of vacant properties in order to expand the commercial property tax base and create employment opportunities for residents;
 - iv. Enhance the livability and vibrancy of the downtown area by encouraging mixed-use commercial/residential development in the walkable downtown area; and
 - v. Increase the availability of affordable residential rental units throughout the City..
- b) The program will accomplish these objectives by providing tax relief to parcel owners who undertake qualifying developments in the Designated Revitalization Areas.

4. Exemption Term

4.1 The maximum term of an exemption under the Program is five (5) years.

5. Establishment of Revitalization Areas

5.1 The following Revitalization Areas are hereby established:

To be determined

6. Tax Exemption Eligibility

6.1 In order to qualify for a tax exemption, the following criteria must be met:

- a) A completed Application Form for tax exemption must be submitted by the Owner in writing to the City in prescribed form and must include sufficient information to verify that the proposed development will meet the criteria for eligibility;
- b) The Owner must enter into an Agreement with the City upon approval of the Application by the City;
- c) The Project must be located within a Designated Revitalization Area as described above;

- d) The Project must meet all Program criteria and comply with all applicable land use and other City of Grand Forks regulations;
 - e) The Project must be one or a mix of the following types:
 - i) new commercial construction with a construction value greater than or equal to \$50,000;
 - ii) commercial renovation with a construction value greater than or equal to \$25,000;
 - iii) façade improvement with a construction value greater than or equal to \$10,000;
- 6.2. A Property which is receiving a tax exemption pursuant to any other bylaw shall not be eligible for a tax exemption under this Bylaw.
- 6.3. Projects involving Parcels with any unpaid property taxes in arrears shall not be eligible for a revitalization tax exemption.
- 6.4. Any construction of a new improvement or alteration of an existing improvement undertaken prior to the application for a Tax Exemption will be ineligible for consideration.
- 6.5. The Property's assessed value of improvements must not be reduced below the amount assessed in the calendar year prior to construction or alteration as a result of the Revitalization Tax Exemption.

7. Amount of Tax Exemption

- 7.1 The tax exemption available under this Bylaw is limited to the property value taxes imposed for municipal purposes and shall not include an exemption from any local area service taxes or taxes imposed on behalf of other taxing authorities.
- 7.2 The tax exemption shall be calculated based on the increase in assessed value of eligible improvements as determined by the BC Assessment Authority, and may not necessarily reflect the construction value used for establishing program eligibility.
- 7.3 The maximum amount of tax exemption provided under this Bylaw is 100% of the municipal property tax payable on the increase in assessed value.

8. Tax Exemption Certificate

- 8.1 The terms and conditions upon which a Tax Exemption Certificate may be issued are set out in this Bylaw, in the Tax Exemption Agreement entered into between the City and the Owner, and in the Tax Exemption Certificate.
- 8.2 Once the terms and conditions established by the Exemption Agreement have been met, a Tax Exemption Certificate shall be issued for the Property that is the subject of the Agreement.
- 8.3 A copy of the Occupancy Permit issued upon completion of the construction of a new improvement or renovation of an existing improvement shall be submitted by the Owner prior to issuance of a Tax Exemption Certificate.
- 8.4 Where improvements or alterations do not require a building permit, the Owner must provide written confirmation of project completion from the City's Building Inspector or other Official.
- 8.5 A Tax Exemption Certificate issued on or before October 31 of a given year shall give effect to an exemption commencing in the following taxation year. If an Exemption Certificate is issued after October 31, the first year of exemption will be the second year following its issuance.

9. Cancellation of Tax Exemption Certificate

- 9.1 A Tax Exemption Certificate may be cancelled:
- a) on the request of the Owner; or
 - b) if the Owner breaches any covenant, condition or obligation as set out in the Tax Exemption Certificate or the Tax Exemption Agreement.
- 9.2 Upon cancellation of a Tax Exemption Certificate pursuant to subsection 9.1 b), the amount of taxes exempted for the year of cancellation is subject to recapture by the City. Failure of the Owner to remit the recapture amount within thirty (30) days will result in the amount being placed on the general property tax account for the Parcel or Parcels and such taxes may be recovered by any means pursuant to Part 7 of the *Community Charter*.

10. Severability

10. If any section, subsection, sentence, clause or phrase of this Bylaw is for any reason held invalid or unenforceable by a Court of competent jurisdiction, the invalid portion shall be severed without affecting the validity of the remaining portions of this Bylaw.

11. Authorization and Designation

- 11.1 The Chief Financial Officer is the designated municipal officer for the purpose of section 226 (13) of the *Community Charter*.
- 11.2 The Chief Administrative Officer and Corporate Officer are hereby authorized to execute the documentation necessary to give effect to the provision of this Bylaw, including the Tax Exemption Agreement.

Read a first, second, and third time this ____ day of _____, 2018.

Finally adopted on this ____ day of _____, 2018.

Mayor Frank Konrad

Corporate Officer – Daniel Drexler

C E R T I F I C A T E

I hereby certify the foregoing to be a true copy of Bylaw No. 2050
as adopted on the ____ day of _____, 2018

Corporate Officer of the Municipal Council
of the City of Grand Forks

Revitalization Tax Exemptions

A Primer on the Provisions
in the *Community Charter*



Ministry of
Community Services

January 2008

REVITALIZATION TAX EXEMPTIONS

Legislation

Section 226 of the *Community Charter* provides authority to exempt property from municipal property value taxes. To use this authority, a Council must establish a revitalization program (with defined reasons for and objectives of the program), enter into agreements with property owners, and then exempt their property from taxation once all specified conditions of the program and the agreement have been met. Exemptions may apply to the value of land or improvements, or both. Councils are free to specify, within their revitalization programs, the amounts and extent of tax exemptions available.

Revitalization tax exemptions are limited to municipal property value taxes (Section 197(1)(a) of the *Community Charter* only) and do not extend to school and other property taxes, such as parcel taxes. An exemption may be granted for up to 10 years.

The authority to provide a revitalization tax exemption is not subject to section 25 of the *Community Charter* (prohibition against assistance to business).

Section 396E of the *Vancouver Charter* also provides the City of Vancouver with authority to provide revitalization tax exemptions.

What is the intent?

Revitalization tax exemptions are a tool that Councils may use to encourage various types of revitalization to achieve a range of environmental, economic or social objectives. A revitalization program may apply to a small area or areas, a certain type of property or properties, a particular activity or circumstance related to a property or properties, or an entire municipality.

Examples of revitalization objectives that could be encouraged through the use of a revitalization tax exemption scheme include:

- *environmental revitalization*
 - encouraging “green” building technology (e.g. a Council could exempt properties that install solar panels to conserve energy);
 - encouraging environmental sustainability (e.g. to revitalize its waterways, a Council could exempt adjacent developments that use “green” approaches to managing storm water drainage, thereby protecting the waterways from pollutants);

- brownfield redevelopment (e.g. to support the revitalization of a brownfield site, a Council could exempt the property while it is being remediated, thereby hastening its redevelopment);
- *economic revitalization*
 - encouraging investment and employment (e.g. to revitalize its economic base, a Council could partially exempt the local pulp mill from disproportionately high industrial taxes, thereby supporting reinvestment into the community and helping to retain jobs);
- *social revitalization*
 - encouraging affordable housing (e.g. to increase the supply of affordable housing, a Council could provide exemptions to commercial buildings that convert their upper floors to affordable housing rental units);
 - encouraging the construction and preservation of affordable rental housing (e.g. a Council could provide exemptions to developers who enter into housing agreements, under section 905 of the *Local Government Act*, to provide or preserve such housing);
- *other types of revitalization*
 - redevelopment for community sustainability, conservation of heritage property, residential “intensification”, neighbourhood rejuvenation, or façade improvements and beautification (e.g. to add to the scope of a more traditional downtown revitalization, a Council could exempt aging business properties that are reconstructed or otherwise reinvigorated).

What is required?

Part 7, Division 7 [*Permissive Exemptions*] of the *Community Charter* provides the general authority for permissive exemptions. The “[Permissive Exemptions](#)” guideline provides an overview of this process and related considerations.

Section 226 sets out the basic requirements for a revitalization tax exemption program:

Requirement (1) - Revitalization tax exemption program bylaw

- Council must establish a revitalization tax exemption program, by bylaw, which must include the following:
 - a description of the reasons for, and the objectives of, the program;
 - a description of how the program is intended to accomplish the objectives;
 - a description of the kinds of property, or activities or circumstances related to the property that create eligibility for exemptions (e.g. apartment buildings that supply car co-op memberships to their residents to promote environmental sustainability);
 - the extent of the exemptions available (i.e. entire properties or portions of properties);
 - the amounts of exemptions, or formulas to determine the amounts, or both; and
 - the maximum term of the exemption, which may not be longer than 10 years.

- Council may also include in its revitalization program bylaw:
 - the requirements that must be met before an exemption certificate may be issued;
 - conditions that must be included in the exemption certificate;
 - provisions for a recapture amount that must be paid if the conditions specified in the certificate are not met.
- A revitalization program bylaw may be different, for different:
 - areas of the municipality;
 - property classes;
 - classes of land and improvements, or both, as established by the bylaw;
 - activities and circumstances related to a property or its uses, as established by the bylaw, and;
 - uses as established by zoning bylaw.
- Before adopting it, Council must consider the revitalization tax exemption program bylaw in conjunction with the objectives and policies as set out under section 165(3.1)(c) [*use of permissive tax exemptions*] of the *Community Charter*. The intent is that Council consider the municipality's overall objectives and policies in relation to permissive tax exemptions, when exercising its revitalization tax exemption powers.
- Council must also, prior to adopting the revitalization tax exemption program bylaw, fulfill the general requirements for public notice as set out under section 94 of the *Community Charter* (section 94 specifies, for example, the requirement for notices to be publicly posted, and published in a newspaper for two consecutive weeks). Section 227 [*notice of permissive tax exemptions*] sets out the *specific* notice requirements in relation to a revitalization tax exemption program bylaw. A revitalization tax exemption program bylaw notice must include a general description of:
 - the reasons for, and objectives of, the program;
 - how the program is intended to accomplish the objectives;
 - the kinds of property, or activities or circumstances that are eligible for an exemption; and
 - the extent, amounts and maximum terms of tax exemptions that may be provided.

Requirement (2) - Agreement with property owner

- Once a revitalization tax exemption program bylaw has been adopted, Council may enter into an agreement with the owner of a property regarding the provision of a revitalization tax exemption. The agreement between the municipality and the property owner may outline requirements that must be met before an exemption certificate is issued, and any other conditions on which the tax exemption will be provided.

- The *agreement* with the property owner provides Council with an opportunity to build on the program bylaw by enabling Council to provide a more specific level of detail regarding the conditions of an exemption as they relate to a particular property. Essentially, the agreement is intended to take the program bylaw to another level of specificity.

Requirement (3) - Tax exemption certificate

- Once all of the requirements established in the *bylaw* and in the *agreement* have been met, a revitalization tax exemption *certificate* must be issued for the property that is the subject of the agreement. This certificate must be issued no later than October 31 in the year before the tax exemption takes effect.
- As soon as practicable, a copy of the certificate must be provided to the assessor. This ensures that any tax exemptions related to a property are taken into account by BC Assessment during the calculation of the taxable value of a property.

What to consider?

Council is not obliged to establish a revitalization tax exemption program. This is a tool that Council may use at its discretion. In addition to the requirement to consider its objectives and policies in relation to the use of permissive tax exemptions (as set out under section 165(3.1)(c) of the *Community Charter*), Council may wish to consider some additional factors in the design of any revitalization tax exemption program, such as:

- What may be the immediate and long-term implications of the exemption program on:
 - *the community* - what are the municipality's objectives for the environmental, economic and social well-being of the community, and how might the exemption program help fulfill such objectives?
 - *the municipality* - what will such an exemption program cost the municipality in terms of lost tax revenue, overhead to manage the program, and other costs (such as any costs associated with servicing a new development)?
 - *the municipality's larger operating environment* - is the exemption program consistent with the BC/Alberta Trade, Investment and Labour Mobility Agreement under which investment distorting subsidies are prohibited?
- What is the "right" amount of tax relief to encourage the desired level of revitalization under an exemption program?
- Is this type of revitalization likely to occur without any tax incentives in place?
- What other benefits might occur as a result of the exemption program (e.g. a tax exemption that partially exempts the local pulp mill from disproportionately high industrial taxes might support reinvestment into the community while helping to retain jobs)?

- Tax shift. How will the program impact the property taxes of other properties in the same assessment class, and the taxes of properties in other classes of assessment?
- Can Council clearly explain its intentions to the public and demonstrate how the program supports municipal purposes? And what does the community think about the proposal?

Frequently Asked Questions

Aren't municipalities required to designate an area to provide revitalization tax exemptions?

Not anymore. Amendments to section 226 of the *Community Charter* (via Bill 35, the *Miscellaneous Statutes Amendment Act (No.2) 2007*) came into effect on May 31, 2007. These amendments broadened the revitalization tax exemption tool in a number of ways, including by eliminating the requirement to designate an area for revitalization purposes. The new broadened tax exemption tool is a much more flexible and adaptable tool that can be used by Council to meet any type of revitalization need.

What will happen to revitalization tax exemption program bylaws and their corresponding agreements and certificates that were in place before the broadened revitalization tax exemption tool came into effect on May 31, 2007?

Transitional provisions (under Bill 35) ensure that all existing revitalization tax exemption program bylaws, and their corresponding agreements and certificates that were in place before the tool was broadened, can continue. However, if a municipality chooses to amend its revitalization program bylaw (to, for example, expand the scope of the types of property that could be exempted), it must comply with the requirements under the new, broadened section 226.

What does the legislation mean in section 226(5)(b) when it says that a program may be different for “different classes of property” and “different classes of land or improvements or both”?

This means that Council may use any criteria to identify the property that will be eligible for tax relief. For example, a class of property might include all the homes that were built before a certain date, or all the buildings that front on certain streets, whereas a class of land may include all contaminated brownfield sites within the municipality. These distinctions are designed to provide Council with the greatest flexibility to determine how best to provide a tax exemption.

What is the difference between “activities” and “circumstances” as specified under section 226(5)(b)(iv) of the legislation?

Under the legislation, a Council could choose to exempt property based on certain types of activities related to a property (such as the distribution of a free bicycle to each resident living in a condominium

building as an incentive to reduce vehicle use), or it could choose to exempt certain *circumstances* related to a property (such as the presence of solar panels on a property that are helping to reduce the burden on the community's energy grid). Essentially, *activities* require property owners to do something to receive an exemption (such as remediate a brownfield site), and *circumstances* require that there be particular conditions or factors related to the property in place that the municipality is interested in promoting (such as whether properties are LEED certified or not). This distinction enables municipalities to apply tax exemptions in the most flexible manner, to meet their individual revitalization needs.

Can a revitalization tax exemption be transferred to a new property owner?

This is a decision for Council. The legislation specifies that a tax exemption certificate must be issued “for *the property*” once all the conditions in the bylaw and the agreement have been met. So the tax exemption applies to the property. However, section 226(6) permits Council to enter an agreement with a property owner respecting the provision of a section 226 tax exemption “and the conditions on which it is made”. One such condition might be that the exemption no longer applies if the property changes ownership.

What's the difference between a section 225 exemption for heritage property and using section 226 to exempt heritage property?

A Council may decide to use either section 225 or section 226 as a way to encourage heritage preservation within the municipality.

If they wish to use section 225, the property must be “eligible heritage property” that meets one of the conditions in section 225(2)(b). For these purposes, heritage property is defined in the *Local Government Act*. In contrast, section 226 provides a way to encourage investment in property with heritage characteristics without using a formal designation process.

A heritage tax exemption exempts property from all property value taxes – provincial and municipal – while a section 226 exemption only applies to the municipal portion. Another important difference is that section 225 does not provide a time limit on heritage exemptions, while section 226 limits the benefit to 10 years. In addition, a heritage exemption bylaw requires the approval of two-thirds of all Council members; a section 226 exemption bylaw requires a simple majority vote. Both section 225 and 226 permit Council to impose conditions under which the tax exemption is granted.

What is the BC/Alberta Trade, Investment and Labour Mobility Agreement (TILMA) and why do municipalities need to consider it when providing revitalization tax exemptions?

TILMA is an inter-provincial trade agreement between B.C. and Alberta that is designed to help eliminate barriers to trade and to enhance the competitiveness and stability of both provinces. The agreement came into force on April 1, 2007.

Although local governments are not parties to the agreement, their measures, including any legislation, regulation, standard, directive, requirement, guideline, policy or program (such as a revitalization tax exemption program), are subject to TILMA. More specifically, Article 12 of the agreement prohibits both the provinces of B.C. and Alberta, as well as their local governments, from providing unfair, investment distorting business subsidies. This means that any revitalization tax exemption provided by a Council must be compliant with Article 12 of the agreement.

Although TILMA prohibits investment distorting business subsidies, it does not prohibit Council from promoting the environmental, economic and social well-being of their communities. Councils are free to use the tax exemption tool in a number of ways to promote various forms of community revitalization, so long as they use the tool in a non-discriminatory, non-distorting manner and in a manner that does not result in investment-distorting subsidies to business.

For more information:

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