

**APPLICATION FORM FOR
PERMISSIVE EXEMPTION FROM
PROPERTY TAXATION YEAR 2026**

(Section 391 of the Local Government Act)

Application Deadline: July 31st, 2025

1. IDENTIFICATION OF APPLICANT:

Organization Name: _____

Are you registered under the *Societies Act*? Yes ☐ No ☐

Are you a registered charity? Yes ☐ No ☐

Have you applied before? Yes No

If yes, in what taxation year(s)? _____

Mailing Address: _____

Contact Person: _____ Position: _____

Telephone Number: _____ Email Address: _____

2. PROPERTY: (Please attach a separate sheet if more than one property)

Folio Number: _____ Address: _____

Legal Description: _____

Registered Owner (if different than above): _____

3. ABOUT YOUR ORGANIZATION: Please provide a brief description of the goals and objectives of the organization.

4. PRINCIPAL USE OF THIS PROPERTY: Please provide a brief description of the principal use of the property and how this use benefits the community.

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5. **COMMERCIAL ACTIVITY:** Please provide a brief description of any commercial activities that your organization conducts on this property.

6. **CATEGORY:** Please select the applicable permissive tax exemption category for which you are applying under the authority of Section 391 of the [Local Government Act](#).

- an athletic or service organization used principally for public athletic or recreation purposes; ☐
- a church as tenant or licensee for the purposes of a church hall; ☐
- an agricultural or horticultural society and this is in excess of the area exemption under section 15(1)(j) of the [Taxation \(Rural Area\) Act](#); ☐
- a not-for-profit organization in school buildings that the organization uses or occupies as tenant or licensee of a board of school trustees; ☐
- a francophone education authority in school buildings that the francophone education authority uses or occupies as licensee of a board of school trustees; ☐
- a not-for-profit organization in school buildings that the organization uses or occupies as tenant or licensee of a francophone education authority; ☐

7. **PROPERTY OWNERSHIP:** Do you plan on selling any portion of the property in 2026?

Yes ☐ No ☐

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8. DECLARATION:

I am an authorized signing officer of the organization and I certify that the information given in this application is correct. Should a permissive tax exemption be granted on the above listed property, I agree to the following terms:

- The property use will be in compliance with all applicable requirements for the exemption established.
- If the property is sold or changed in use prior to the exemption expiration, the organization will inform Capital Regional District an amount equal to the taxes that would have otherwise been payable by a non-exempt owner.

Signature

Position

Name (please print)

Date (mm/dd/yyyy)

Please submit the following supporting documents with the signed Application Form to efinance@crd.bc.ca or mail to: Capital Regional District, 625 Fisgard St., Victoria, BC V8W 1R7 (Attention: Financial Services - Permissive Tax Exemption).

- A letter requesting an exemption
- A copy of Property Assessment Notice issued by BC Assessment

For more information on Permissive Tax Exemptions, please visit:
<https://www.crd.bc.ca/about/electoral-areas/electoral-area-property-taxes>

For CRD Finance use only - Check list:

Signed Application Form

Request letter

Property Assessment Notice