



The Corporation of the Village of Salmo

REGULAR MEETING #17-24 MINUTES

Minutes of the Regular Meeting of the Council of the Village of Salmo held in Council Chambers at 423 Davies Avenue in Salmo, B.C. on Tuesday, November 12, 2024 at 7:00 p.m.

PRESENT:

<u>In Person:</u>	CAO Derek Kwiatkowski
Mayor Diana Lockwood	Members of the Public -0
Councillor Melanie Cox	<u>Electronically:</u>
Councillor Jennifer Lins	Members of the Public -1

REGRETS: Councillor Kenzie Neil.

CALL TO ORDER: Mayor Lockwood called the meeting to order at 7:00 p.m.

AGENDA:

R1-17-24

Moved and seconded, that the agenda of Regular Meeting #17-24 of Tuesday, October 8, 2024 be adopted as amended from *Council Procedure Bylaw #663, 2014 Schedule "A"* to include a New Business section, a Public Question period and an *In Camera* section.

Carried.

DELEGATIONS: NIL

NEW BUSINESS:

R2-17-24

Moved and seconded, that Council direct staff to review the Fire Chief position to determine the business case for a permanent paid position. (see *Appendix A*).

Carried.

MINUTES:

R3-17-24

Regular Meeting
October 22, 2024

Moved and seconded, that the minutes of the Regular Council meeting #16-24 of Tuesday, October 22, 2024 be adopted as presented.

Carried.

REFERRALS FROM DELEGATIONS: NIL

REFERRALS FROM PRIOR MEETINGS:

R4-17-24

Moved and seconded, that Council schedule a COTW meeting for November 25, 2024 @10:00 am to discuss the findings, impacts and next steps for the recommendations from the Source Water Protection Plan.

Carried.

POLICY DEVELOPMENT & REVIEW:

R5-17-24

Moved and seconded, that Council table the Parks & Facilities

Inspection Policy CW-015 until the November 26th, 2024 Regular Council Meeting.

Carried.

R6-17-24

Moved and seconded, that Council approve the Snow and Ice Control Policy CW-007 amendments.

Carried.

BYLAW DEVELOPMENT & REVIEW: NIL

ACCOUNTS PAYABLE:

R7-17-24

Moved and seconded, that Council receive for information the list of accounts payable cheques and electronic fund transfers from October 18, 2024 to November 7, 2024 totaling \$91,427.23.

Carried.

CORRESPONDENCE REQUIRING A COUNCIL DECISION:

R8-17-24

Moved and seconded, that Council approve the request of the Salmo Ski Team Society to provide a letter of support for their application to the Salmo Valley Fund in the amount of \$1,670 to assist with the costs associated with hiring an additional Junior Coach for the 2025 season.

Carried.

R9-17-24

Moved and seconded, that Council approve the request of the Salmo Valley Youth & Community Centre to provide a letter of support for their application to the Salmo Valley Fund in the amount of \$894.88 to assist with the costs associated with their purchase of a food composter for their Composting Pilot Project.

Carried.

CORRESPONDENCE FOR INFORMATION ONLY:

R10-17-24

Moved and seconded, that Council receive for information the following correspondence from:

- 1) Leila Verjee Re: SenseNet Inc. - #59

Carried.

MEMBER REPORTS & INQUIRIES:

Councillor Cox

Councillor Cox reported on a review of the Permissive Tax Exemption Policy with information from BC Assessment. (see *Appendix B*).

Councillor Lins

NIL

Mayor Lockwood

Mayor Lockwood reported on attendance at the Fire Department's departmental meeting as well as updates from the RDCK meetings. (see *Appendix B*).

R11-17-24 Moved and seconded, that the verbal and written reports of Mayor
Verbal & Written and Council be received for information.
Reports of Mayor & Council Carried.

PUBLIC QUESTION PERIOD: NIL

IN CAMERA RESOLUTION:

R12-17-24 Moved and seconded, that the meeting be closed to the public under
Community Charter Section 90(1)(c) labour relations or other employee
relations.
Carried @8:26 p.m.

RECONVENE OPEN MEETING: Council reconvened the meeting @9:16 p.m.

ADJOURNMENT: Moved and seconded, that the meeting be adjourned.
R13-17-24 Carried @9:17 p.m.

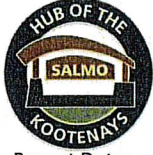
I hereby certify the preceding to be a true and correct account of the Regular Meeting of Council held on Tuesday, November 12, 2024.

Originally Signed By:

Diana Lockwood
Mayor

Derek Kwiatkowski
Chief Administrative Officer/CO

APPENDIX A



The Corporation of the Village of Salmo

CAO Report

Report Date: November 8, 2024
Meeting Date: November 22, 2024 (#17-24)
From: CAO Derek Kwiatkowski
Subject: CAO Report, Fire Department

The Mayor & the CAO attended the Fire Department annual department meeting. A department summary was presented. Feedback was submitted by the department for the reacquisition of the fire truck that is featured in the parade, storage options for the truck once it is acquired by the Village & all aspects the Fire Chief's position within the organization.

There will be certain planning discussions that need to take place prior to any decision, particularly regarding any future building construction and a comprehensive review of service levels to determine the different options for position structure.

The current stipend for the Fire Chief is under review & there will be a budgetary request to increase it from the department for 2025. The fire department has requested that Village Council & administration look at options to make the Fire Chief position a permanent paid position. There will be review of the Fire Chief position as a part of the formalization of all job descriptions within the organization, however the current planned review wasn't going to include any changes to the organizational chart. The change into a paid position would include additional duties that would be discussed at a later date. This requested review would include potential changes, which in turn will have to be approved by Council.

Staff Recommendation:

That Council direct staff to review the Fire Chief position to determine the business case for a permanent paid position.

Options:

That Council direct staff review the current Fire Chief compensation stipend structure.

APPENDIX B



THE CORPORATION OF THE VILLAGE OF SALMO REPORT FROM COUNCIL

COUNCILLOR COX

Council Report for Council Meeting held on November 12, 2024.

Portfolios

1) Ktunaxa/Kinbasket Treaty Advisory Committee

Background: The BC treaty negotiation process is voluntary and open to all First Nations in BC. The Ktunaxa/Kinbasket began the treaty process in the 1990s and has completed Stage 4, negotiation of an agreement in principle, namely, the Ktunaxa Rights Recognition and Core Treaty Memorandum of Understanding, signed in 2018. Currently, the Ktunaxa has paused the treaty process to attend to internal governance. The Ktunaxa/Kinbasket Treaty Advisory Committee's last meeting was held on March 1, 2023 to elect officers. The following officers were elected:

Chair – Don McCormick
Vice-Chair – Ron Oszust
Representative to the negotiating team: Don McCormick
Alternate representative – Ron Oszust

There are no plans to re-open negotiations.

2) Transportation

I assisted with the transportation survey and discussed the results with interested individuals. The mayor used the survey to further her advocacy of more busses needed in Salmo at the RDCK level. I do not attend these meetings. There is nothing further to report.

OTHER MEETINGS OR ACTIVITIES OF NOTE:

Permissive Tax Exemption or Mandatory Tax Exemption for Places of Worship?

Places of worship can be a mandatory tax exemption only, permissive tax exemption only or a combination of both.

According to the Rural Tax Act and the Community Charter (Appendix B & C) if the primary purpose of the land is for worship, this worship is public and the title of the land is registered in the name of the religious organization then it is a mandatory tax exemption NOT a permissive tax exemption. For a complete understanding of the BC Assessment process refer to Appendix D.



THE CORPORATION OF THE VILLAGE OF SALMO
REPORT FROM COUNCILLOR COX
November 12, 2024

If we moved our churches to the mandatory tax exemption, we could save a few dollars (Appendix A). The bigger tax exemption item is Salmo Community Center. There may be a way to save more tax permissive tax dollars.

Is Council interested in saving some permissive tax dollars?

Question:

At the October 22, 2024 Council meeting, there was a charge in October's Accounts Payable.

017775 2024-10-17 Iron Directional Drilling Subdivision Road Crossing \$8,263.50

There was also an email that went out about this, the road work was to repair Fortis gas lines. The CAO was queried about this charge and he advised water lines were punched under Hwy 3 at Curwen Road for the subdivision (not gas). Paving occurred about a week later.

Given the subdivision was outside Village limits, how do we recoup these unbudgeted expenses?

Respectfully submitted,

Councillor Cox

Appendix A



Village of Salmo

REPORT TO COUNCIL

DATE: August 18, 2024

SUBMITTED BY: Linda Tynan, Interim Chief Administrative Officer

SUBJECT: 2025 Permissive Tax Exemptions

RECOMMENDATION:

That council pass the following resolutions:

1. That staff be directed to prepare a 2025 Permissive Tax Exemption bylaw for consideration and FURTHER, that the following organizations be included in the bylaw:
 - a. Salmo Baptist Church, 430 Cady Road: 1 year 100%
 - b. Salmo Memorial Church, 304 Main Street: 1 year 100%
 - c. Roman Catholic Bishop of Nelson, 402 Baker Street: 1 year 100%
 - d. Salmo Valley Curling and Rink Association, 1003 Glendale Avenue, 1 year 100%
 - e. Salmo Valley Youth and Community Centre, 206 7th Street, 1 year, 100%
 - f. Salmo Community Services, 311 Railway Avenue, 1 year, 100%
 - g. Salmo Square Society, 104 4th Street, 1 year, 100%
 - h. Salmo Royal Canadian Legion, 303 4th Street, 1 year, 100%
 - i. Salmo & Area Supportive Housing Society, 2025-50%; 2026-25%
 - j. Salmo Senior Citizens Housing Society, 517 Davies Avenue, 1 year, 100%
 2. That staff be directed to prepare the Notice of Permissive Tax Exemptions in accordance with the requirements of the *Community Charter S227*.
-

PURPOSE:

To review the Permissive Tax Exemption applications received in 2024 and determine which applications will receive a Permissive Tax Exemption for 2025.

BACKGROUND:

The *Community Charter (CC)* Section 224 authorizes Council to exempt certain properties (land or improvements or both) from property taxation to the extent, for the period and subject to the condition provided in the bylaw. Exemptions may be for more than one year and may be for all of the tax or a portion.

Section 224 provides for permissive tax exemptions for properties used by a variety of non-profit organizations that provide services which Council considers directly related to the purposes of the organization. It also provides for permissive exemptions for some properties which are additional to statutory exemptions under Section 220, such as church halls or land surrounding places for public worship and privately run schools. **Exemptions provided for in Section 224 are at the discretion of Council.**

There is no obligation to give the exemption. Permissive Tax Exemptions exempt the property from municipal tax and all other tax levies from other taxing authorities (such as Regional District, School, Hospital).

The Village of Salmo's Permissive Tax Exemption Policy (F-010) states *that the objective of Permissive Tax Exemptions identify services and organizations which are complementary extensions of municipal services and that provide a demonstrable benefit to Village residents.*

Certain properties receive a Statutory Tax Exemption which are not considered by council. Such properties include Municipal Land, Libraries, First Nations Band, Cemeteries, Hospitals and Schools. Buildings used as Places of Worship also receive a Statutory Tax Exemption but only the actual footprint used for this purpose receives the statutory exemption. Other areas of the property belonging to the Places of Worship (such as the parking lot, area of land surrounding the building or a hall related to the operation of the place of worship) must apply for a Permissive Tax Exemption for consideration by council.

ANALYSIS:

Council approved ten Permissive Tax Exemptions (PTE) in 2024 with a total impact on municipal taxation of \$35,568. All applications were approved for a one-year period and all applications except one was approved for 100% exemption. One application (Salmo Supportive Housing Society) received a 75% exemption for 2024.

The Village received ten (10) applications for 2025 Permissive Tax Exemptions. The applicants are the same organizations which received PTEs in 2024. **There are no new applications.**

Applications of Note:

- Roman Catholic Bishop of Nelson submitted their application after the deadline. They have been included in the list for consideration.
- Salmo Community Services submitted their application after the deadline. They have been included in the list for consideration.
- Salmo Valley Curling & Rink Association submitted their application after the deadline. They have been included in the list for consideration.
- The Salmo and Area Supportive Housing Society received a 75% PTE in 2024 and council indicated their intent to reduce the subsidy (PTE) to 50% in 2025 and to 25% in 2026 in the expectation that the Society would be responsible for their operating expenses, including property taxes after 2026. The bylaw that was adopted only referenced 2024 (ie was not a multi-year bylaw) and therefore a new application was required for 2025.

The Salmo and Area Supportive Housing Society has submitted their application and have requested a 100% exemption for 2025. It should be noted that BC Assessment now classifies the Supportive Housing Society's property as an "Affordable Housing Property" and therefore, assessment of the land/buildings is well below market amount.

I. - Properties registered in the name of churches [CC s. 224(2)(f)]

Church	Civic Address	Exemption requested	2024 Value
Salmo Baptist Church	430 Cady Road	100%	\$455
Salmo Community Memorial Church	304 Main Street	100%	\$260
Roman Catholic Bishop of Nelson	402 Baker Avenue	100%	\$270

II. - Properties held by athletic or service club or association and used as public park or recreation [CC s. 224(2)(i)]

Recreation Club/Association	Civic Address	Exemption requested	2024 Value (municipal portion only)
Salmo Valley Curling and Rink Association	1003 Glendale Avenue	100%	\$4,010
Salmo Valley Youth and Community Centre	206 7 th Street	100%	\$21,804

FILE NO: 1970-

03 (2017)

Report to Council - 2025 Permissive Tax Exemptions

Page 3 of 3

III. - Properties owned or held by charitable, philanthropic or not for profit [CC s. 224(2)(a)]

Not for Profit	Civic Address	Exemption Requested	2024 Value
Salmo Community Services	311 Railway Avenue	100%	\$1,729
Salmo Square Society	104 4 th Street	100%	\$1,747
Salmo Royal Canadian Legion	303 4 th Street	100% -Class 8 Only	\$1,046
Salmo & Area Supportive Housing Society	730 Railway Avenue	100%	\$1,722
Salmo Senior Citizens Housing Society	517 Davies Avenue	100%	\$2,526

PERMISSIVE TAX EXEMPTION POLICY F-010:

In order to provide guidelines for permissive tax exemptions to ensure they are considered in a fair and transparent manner, the Permissive Tax Exemption Policy F-010 was passed by Council on March 3, 2016 (revised on February 14, 2023) clearly outlining the requirements of applicants. All the applicants above have met the requirements.

IMPLICATIONS:

Property tax exemptions have an impact on Village finances. Exemptions reduce the total assessed value of properties subject to taxation. Total permissive tax exemptions for 2025, if this bylaw is passed, would be **\$36,279** in **direct municipal taxes** which the Village recovers through taxation on other properties.

Permissive Tax exemptions apply to all other taxing jurisdictions in addition to municipal taxation (ie Regional District, Hospital, School taxes, etc).

Staff will discuss the impact of and options for Permissive Tax Exemptions at the August 27th council meeting.

ALTERNATIVES:

1. Continue as planned last year (Approve all PTE applications for one year at 100% except the Salmo and Area Supportive Housing Society which would be approved for one year at 50% exemption).
2. Approve all PTE applications for 100% exemption for a period of one year;
3. Do not approve exemptions for the organizations who did not submit applications prior to the deadline. 4. Approve the PTE application at a different rate and/or time period to be determined;
5. Refer the matter back to staff for further review and report (note time sensitive).

IMPLEMENTATION/COMMUNICATIONS:

As per the *Community Charter*, a tax exemption bylaw must be adopted by October 31st in the year prior to the year in which the exemption is to be effective. Statutory notice of the proposed exemption bylaw pursuant to Section 227 of the Charter are to be published for two consecutive weeks prior to final adoption.

Links to Attachments:

- 1) Link to Section 224 Community Charter – Permissive Tax Exemptions - [here](#)
- 2) Village of Salmo Policy #F-010 - [here](#)

Appendix B

Community Charter

[SBC 2003] CHAPTER 26

Source:

https://www.bclaws.gov.bc.ca/civix/document/id/complete/statreg/03026_07#division_d2e19262

Division 6 — Statutory Exemptions

General statutory exemptions

220 (1) Unless otherwise provided in this Act or the *Local Government Act*, the following property is exempt from taxation to the extent indicated:

...

(h) a building set apart for public worship, and the land on which the building stands, if title to the land is registered in the name of

- (i) the religious organization using the building,
- (ii) trustees for the use of that organization, or
- (iii) a religious organization granting a lease of the building and land to be used solely for public worship;

...

Division 7 — Permissive Exemptions

General authority for permissive exemptions

224 1) A council may, by bylaw in accordance with this section, exempt land or improvements, or both, referred to in subsection (2) from taxation under section 197 (1) (a) [*municipal property taxes*], to the extent, for the period and subject to the conditions provided in the bylaw.

2) Tax exemptions may be provided under this section for the following:

...

(f) in relation to property that is exempt under section 220 (1) (h) [*buildings for public worship*],

- (i) an area of land surrounding the exempt building,
- (ii) a hall that the council considers is necessary to the exempt building and the land on which the hall stands, and
- (iii) an area of land surrounding a hall that is exempt under subparagraph (ii);

g) land or improvements used or occupied by a religious organization, as tenant or licensee, for the purpose of public worship or for the purposes of a hall that the council considers is necessary to land or improvements so used or occupied;

...

Appendix C

Taxation (Rural Area) Act

[RSBC 1996] CHAPTER 448

Source: https://www.bclaws.gov.bc.ca/civix/document/id/complete/statreg/96448_01#section15

Part 2 — Taxation of Land and Improvements

Exemption from taxation

- 15 (1) The following property is exempt from taxation:
- (a) land and improvements in a municipality;
 - (b) land and improvements owned by a municipal corporation, except if held or occupied otherwise than by or on behalf of the municipality as provided in section 28 of the *Assessment Act*;
 - (c) land consisting of a public road, way, highway or public square or park used exclusively for public purposes;
 - (d) every place of public worship;

This policy is made available to the public for informational purposes only. The policy is not binding on BC Assessment. It does not constitute legal advice. If there is a conflict between this policy and the relevant legislation (or case law), the legislation (or case law) prevails.

Appendix D

BC Assessment Policy

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BC ASSESSMENT

Places of Public Worship Policy

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Purpose

This Assessment Policy ensures that BC Assessment (BCA) consistently exempts and classifies all property that is used or set aside for public worship in municipalities or rural areas.

This document does not deal with the application of the more general exemptions for properties used for charitable purposes, although churches may be charitable organizations.

If a church-owned property is to be exempt due to its charitable nature (e.g., some Salvation Army owned properties might fall under this category), then the exemption will likely be pursuant to a provision different from the provisions applicable for “places of public worship”.

This document also does not address the specific exemptions for Bible Colleges under specific pieces of legislation that relate to the particular college.

This document does not address classification of properties owned or used by religious organizations for purposes other than public worship. Those properties will be classified according to their use, just as any other property.

Places of Public Worship Property Importance

A place of public worship must be recognizable as a place having its principle use as a place where people come together as a congregation or assembly to do reverence to God and include an openness without discrimination to the general public. It is important that BCA adhere to this policy to:

- adhere to the relevant legislation and related legal direction;
- produce an accurate and consistent assessment roll and other property information products;
- ensure that public worship properties are accurately classified and exempt; and
- provide public worship property owners, local governments, and regional districts with an accurate and uniform property assessment.

Policy Statements

1. Properties, or a portion thereof, that are primarily used, or set aside for use, as places of public worship and meet the requirements for exemption set out by the applicable legislation must receive a mandatory exemption as per this policy.
2. Places of public worship properties must be classified based on their use.



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Places of Public Worship Requirements

General Requirements

1. Properties, or a portion thereof, that are primarily used, or set aside for use, as places of public worship must receive a mandatory exemption as per the [Place of Public Worship Exemption Requirements](#).
2. Portions of a building set aside for public worship, and which is primarily used for public worship, still qualify for an exemption under the *Community Charter* (municipality except Vancouver) and *Taxation (Rural Area) Act* if the building is used for a non-religious activity that is non-commercial in nature (e.g., daycare, Sunday School, and other social or recreation uses).
3. Property subject to the *Community Charter* leased out to an entity and not used solely for public worship must not be exempt.

Classification Requirements

Properties, or a portion thereof, that are primarily used, or set aside for use, as places of public worship must be classified based on their use, refer to [Appendix 1: Places of Public Worship Decision Tree](#) to help determine classification and exemption:

1. A property, or portion of, used or set aside for use as a place of public worship will be Class 08 – Recreational Property/Non-Profit Organization if it meets the following requirements:
 - o land and improvements are used or set aside for the purpose of public worship at least 150 days of the year ending June 30;
 - o the 150 days must not include any days where the land and improvements are also used for:
 - any purpose by an organization that is neither a religious organization nor a non-profit fraternal organization;
 - the property is used for entertainment with an admission charge; or
 - there is the sale or consumption of alcohol on the property.
2. Property that will be or has been under construction or renovation and there is clear intention that for at least 150 days prior to June 30 the property has been set aside for public worship (e.g., through a building permit), and if there are no reasons to place the property in a different property class (e.g., alternate use), the property must be placed in Class 08 – Recreational Property
3. A property, or a portion of, used or set aside for use as a place of public worship that does not meet the requirements for Class 08 must be classed based on its use.



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Place of Public Worship Exemption Requirements

Exemption – City of Vancouver

Legislation	Exemption Type & Extent	Criteria	Special Considerations
Vancouver Charter, sec. 396(1)(c)(iv) and sec. 397(1)	<p>Type: Mandatory</p> <p>Extent: Full; or Partial</p>	<p>Exemption for “churches”</p> <p>“Real property”,</p> <ul style="list-style-type: none"> includes “land and improvements thereon”; exemption applies to any “public worship of God” and to “improvements” on property even if improvements are not a building <p>Must be both “set apart” and “in use” as place of public worship</p> <ul style="list-style-type: none"> cannot apply if improvements not “in use”, so cannot apply to improvements that are under construction or that are being renovated use as place of public worship not required to be “exclusive use”, so other uses permitted provided public worship is the primary use (<i>Young Life</i>) <p>Must be owned directly by the religious organization using it, or by trustees for that religious organization</p> <p>Ownership can be either registered ownership or ownership under agreement</p>	<p>Apply to worship building of any religious organization</p> <p>Exemption not lost if bylaw of City of Vancouver approves use of part of building for/by:</p> <ul style="list-style-type: none"> government, even if fee paid for use (e.g., polling place for election) Care or instruction of children under school age by charitable or non-profit organization (e.g., preschool or daycare) teaching of organ or choral music, even if fee paid for use organ recitals, even if recitalist receives fee for recital <p>Section 397(1) limits the exemption to “so much real property as is reasonably necessary for the ... religious organization”, which is up to the Assessor to determine</p>

Exemption – Municipalities Other than Vancouver

Legislation	Exemption Type & Extent	Criteria	Special Considerations



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<p>Community Charter, sec. 220(1)(h); or 224(2)(f); or sec. 224(2)(g)</p>	<p>Type: Mandatory; Permissive; or Both</p> <p>Extent: Full; or Partial</p>	<p>Section 220(1)(h) Mandatory exemption for "building set apart for public worship and land on which the building stands" "Building" exemption applies only to buildings</p> <ul style="list-style-type: none"> "building" narrower than "improvements"; exemption applies only to buildings <p>"Set apart for public worship"</p> <ul style="list-style-type: none"> can apply to buildings under construction or being renovated; <p>Title to land (i.e., ownership) must be registered in one of the following:</p> <ul style="list-style-type: none"> the religious organization using the building; the trustees for the use of that organization; or a religious organization granting a lease of the building and land to be used solely for public worship <p>Section 224(2)(f) Permissive exemption bylaw by municipality required to exempt:</p> <ul style="list-style-type: none"> area of land surrounding the exempted building (i.e., the building exempt under section 220(1)(h) 	<p>Land on which the building stands is the footprint of land under the exempt worship building.</p> <p>No requirement that the land and improvements be used exclusively for public worship, so secondary uses of space permissible without exemption being lost. However, public worship should be the primary use, (or intended use if the building is under construction/being renovated) (<i>Young Life</i>)</p> <p>A company that enters into a legally binding trust agreement with a religious organization, that provides the property is held in trust for the exclusive use by the religious organization as a place of worship, should meet the ownership criterion under section 220(1)(h).</p> <p>It is a prerequisite to the application of section 224(2)(f) that there be an exempt worship building under section 220(1)(h); if the building isn't exempt under section 220(1)(h), then the municipality has no authority under section 224(2)(f) to pass a permissive exemption.</p> <p>If Council chooses not to pass a permissive exemption bylaw for:</p> <ul style="list-style-type: none"> the land surrounding the exempt building; the hall and the land under the hall; or the land surrounding the exempt hall, neither the PARR nor the PAAB can change that?
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Legislation	Exemption Type & Extent	Criteria	Special Considerations
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1 In *Roman Catholic Archbishop v. Assessor of Area 23 – Kamloops* (1982, Stated Case 164, BCSC), the Court decided that an exemption for a building set apart and in use for the public worship of God could not apply to a building under construction. Subsequent to that decision, the words "and in use for" were removed from the exempting provision, so which now enables places of public worship to be exempted while under construction (as soon as construction of a building has commenced on site).

2 See *Assessor of Area 14 – Surrey/White Rock v. Iglesia Ni Cristo Church of Christ and Roman Catholic Archbishop of Vancouver* (2003, PAAB – refer to as 2003 PAABBC_20030824); *Assessor of Area 14 – Surrey/White Rock v. Roman Catholic Archbishop of Vancouver* (2003, PAAB – refer to as 2004 PAABBC_20031755)



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<p>If Council does not pass a permissive exemption, or passes a permissive exemption for only part of the:</p> <ul style="list-style-type: none"> • the land surrounding the exempt building; • the hall and the land under the hall; or • the land surrounding the exempt hall the property will be partially exempt and partially taxable. 	<ul style="list-style-type: none"> • a hall that council considers is necessary to the exempt building, and the land on which the hall stands • any area of land surrounding the exempt hall and the land on which it stands 	<p>Section 224(2)(g) Permissive exemption bylaw required to exempt religious organization that, under lease or license, uses/occupies land or improvements for:</p> <ul style="list-style-type: none"> • public worship, or for purposes of a hall council considers necessary to land and improvements used for public worship
<p>If Council chooses not to pass a permissive exemption bylaw for land or improvements leased by a religious organization, neither the PARP nor the PAAB can change that (see footnote #7).</p> <p>If the Council chooses to pass a permissive exemption for only a portion of the property, the property will be partially exempt and partially taxable.</p>		



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Exemption – Regional District

This may apply to urban or rural areas. Given the exemptions under the *Community Charter* and *Vancouver Charter*, it will most likely apply to rural properties.

Legislation	Exemption Type & Extent	Criteria	Special Considerations
Local Government Act, sec. 391(4)(b)	<p>Type: Permissive</p> <p>Extent: Full; or Partial</p>	<p>Permissive exemption bylaw to exempt property in an electoral area that a church does not own but which it rents or occupies for</p> <ul style="list-style-type: none"> • public worship; or • land and improvements used for purposes of a church hall that council considers necessary to the church 	<p>Apply to worship building of any religious organization</p> <p>This provision specifically refers to the religious organization being the tenant or licensee of the property, therefore the property can be owned by anyone (i.e., including a private, taxable owner) and still be eligible for the permissive exemption, provided it is used or occupied by a religious organization as tenant or licensee.</p> <p>If the regional district board chooses not to pass a permissive exemption bylaw for land or improvements leased by a religious organization, neither the PARP nor the PAAB can change that (see footnote #7). However, if the property is in the rural area, check to see if it qualifies for exemption under the <i>Taxation (Rural Area) Act</i>.</p> <p>If the regional district board chooses to pass a permissive exemption for only a portion of the property, the property will be partially exempt and partially taxable.</p>

Exemption – Taxation (Rural Area) Act

Legislation	Exemption Type & Extent	Criteria	Special Considerations



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<p>Taxation (Rural Area) Act, sec. 15(1)(d)</p>	<p>Type: Mandatory</p> <p>Extent: Full</p>	<p>Property must be a "place of public worship" (see definitions section)</p> <ul style="list-style-type: none"> • primary use of the property must be for public worship • worship must be public 	<p>"Place" can be land only if the land meets the definition of a "place of public worship"</p> <p>No ownership criteria for place of public worship, so place of public worship need not be owned by the religious organization using it.</p> <p>No limitation to the extent (i.e., size in area) of the exemption. However, if only a portion of a property meets the definition of a "place of public worship", then the exemption should be applied only to that extent. Any area on the same property that is reasonably ancillary to the public worship use of the property should be exempted which, depending on the size of the parcel, may be all of it or only some of it.</p> <p>Where parking or other improvements associated with the church are located on an adjacent site, these folios should generally be taxable. The wording of s. 15(1)(d) does not extend beyond a place of public worship.</p> <p>Any site or portion of a site associated with a church that does not meet the criteria outlined above to qualify for an exemption under s. 15(1)(d), may be eligible for a different mandatory exemption under s. 15 and should be reviewed to ensure all applicable mandatory exemptions are applied. A permissive exemption for church halls or leased churches may also be passed under s. 391 (4)(b) of the Local Government Act at the discretion of the Regional District board. S. 391(3) requires that the Board pass a bylaw by October 31st.</p>
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Resources

Definitions

Refer to the [BC Assessment Glossary page](#) for term definitions.

Related Policies

- [Occupiers Policy](#)
- [Recreational Properties \(Class 08\) Policy](#)
- [Taxation \(Rural Area\) Act, sec. 15\(1\)\(q\) Policy](#)

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Appendices

Appendix 1: Places of Public Worship Decision Tree

Exemptions for places of public worship are generally based on the use of the property and may also be based on the ownership. Exemptions for places of public worship may be:

- mandatory only;
- permissive only; or
- both mandatory and permissive (i.e., a hybrid exemption); sometimes based on ownership criteria.
- complete or partial, depending on the circumstances.

Note: Attention should be paid to the wording of the applicable legislation as each has specific language with regards to an exemption for a place of public worship.

1. Where is the property located?

- City of Vancouver: apply the [Vancouver Charter, sec. 396\(1\)\(c\)\(iv\)](#) ○ Municipality (other than Vancouver): apply [Community Charter, sec. 220\(1\)\(h\), 224\(2\)\(f\), or 224\(2\)\(g\)](#) ○ Rural Areas (i.e., outside a municipality): apply either:
 - [Taxation Rural Area Act, sec. 15\(1\)\(d\)](#); or
 - [Local Government Act, sec. 391\(4\)\(b\)](#)

2. Does worship occur at the property?

- Establish what evidence there is that worship occurs, or will occur if the property has improvements under construction/renovation.

3. Is the worship public?

- Establish what evidence there is of who participates, or will participate, in the worship.

Places of Public Worship Property Exemptions Policy
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4. How often does this activity occur?

- This evidence will go toward a finding of what the principal use of the property is.

5. If the property is used for public worship, is that its principal use?

- Determine whether there are any other uses of the property. There is no need for worship to be the only use of the property, if worship is its principal use. Areas that are used for more than one purpose should be looked at to see if there is a need to

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apportion the exemption to the portions of the property that have as a principal use public worship.

6. Is the whole of the property used for public worship, or only a portion of it?

- If only a portion of the building is set apart and/or used for public worship (including areas that are necessarily incidental to the worship, such as hallways, foyers, washrooms), then that is the area that should be exempted under the exemption for places of public worship.

Note: If there are other areas of the building that could be exempt under a different exemption (e.g., such as a permissive exemption), then consider what else may apply.

- If the whole of the building is set apart and/or used for public worship then the whole of the building should be exempted under the exemption for places of public worship.

7. Who owns the property?

- This is relevant for the exemption under the *Vancouver Charter*, and for some of the exemption provisions under the *Community Charter*.



THE CORPORATION OF THE VILLAGE OF SALMO REPORT FROM MAYOR/DIRECTOR

MAYOR LOCKWOOD

Mayor Report for Council Meeting held on November 12, 2024.

Salmo & Area G Emergency Preparedness Committee:

Fire Department: CAO Kwiatkowski and myself attended the year-end gathering and their year review.

What I heard:

The many hours that the fire department is called upon and what the outlook of the to do list is for the next few years.

Fire engine E5 and that it needs replacement by 2031 but has been passing all inspections that are required due to its age like it was a new machine.

The Jaws van will need to be replaced in the very near future and upgraded to having 4-wheel drive as this is the most used vehicle.

Fire engine E6 is working well for the department and is 12 years old, not sure but I believe this is the main engine.

The Chief would like to see the Tender housed at the firehall. The truck is only used outside of the village limits for extra water.

A concrete apron in front of the fire hall is sloping away from the building.

Looking to decrease their fire protection area where some of the area is crown land and they would not be able to fight a wildfire like BC Forestry could.

Requesting a full-time paid position for the fire chief position.

Requesting a shelter for the very first fire engine ever purchased which was sold for a dollar and signed over to the recipient/owner. The recipient/owner does not want it housed at the large equipment building as birds may do their business on it so will keep it at his house. Staff discovered this asset was not sold through acceptable ways of disposing of assets.

Calls the fire department attended to in 2023:

Motor Vehicle Accidents (JAWS) – 50 calls, 1 within Salmo, 49 within Area G

Burning Complaints – 6 calls, 3 within Salmo, 3 within Area G

Kitchen Fires – 3 calls, 2 within Salmo, 1 within Area G

Fire Alarms -3 calls, 2 within Salmo, 1 within Area G

Electrical Lines Downs - 5 calls, 0 within Salmo, 5 within Area G

Assist other Agencies - 3 calls, 0 within Salmo, 2 within Area G, 1 outside the area

BC Ambulance - 3 calls, 2 within Salmo, 1 within Area G

Smoke report - 7 calls, 1 within Salmo, 6 within Area G

Structure Fires - 2 calls, 1 within Salmo, 1 within Area G

False Wildland Fires - 5 calls, 0 within Salmo, 1 within Area G

Vehicle Fires - 5 calls, 1 within Salmo, 4 within Area G

Wind Event – 1 call everywhere

Hazmat - 1 call, 1 within Salmo, 0 within Area G

Carbon Monoxide - 1 call, 1 within Salmo, 0 within Area G

Chimney Fires – 2 calls, 1 within Salmo, 1 within Area G

Salmo saw 30.6% of the calls and Area G saw 71.2% of the calls for 2023.

Citizen Engagement: Young families that used the metal slide on the dirt pile and now it is gone. An adult could go down the slide with the toddler or hold them from the side of the slide, now there is not the opportunity for that to happen.

Salmo & District Arts Council: They continue to hold events and work towards making a better space for them and the community church.

RDCK:

Board: Next meeting November 14, 2024

All Recreation: Staff also applied for the Active Communities Grant through the BC Alliance for Healthy Living Society. In May 2024, RDCK was awarded \$20,000 to fund a portion of the autism training as well as purchase a wheelchair lift for the Salmo Pool.

Salmo & Area G Recreation Commission: We have the two seats filled for the commission. Next meeting November 25, 2024

Economic Trust of the Southern Interior – BC (ETSI-BC): Next meeting December 6, 2024

Central Resource Recovery: Next meeting November 25, 2024, budget discussions start

Joint Resource Recovery: Next meeting November 13, 2024

West Kootenay Hospital Board: Next meeting October 23, 2024, was cancelled

Nelson, Salmo, E, F, & G Regional Parks: Next meeting November 12, 2024

Emergency Program Executive Committee: Next meeting TBD

West Transit: Next meeting TBD

Other meetings of note:

Mayor's and chair Highway 3 Coalition: May 7, 2025

ETSI-BC Regional Advisory Committee: Next meeting November 25, 2024