

A G E N D A

SPECIAL MEETING OF COUNCIL MONDAY, SEPTEMBER 17, 2018 AT 4:00 PM IN THE CITY HALL COUNCIL CHAMBERS

A. APPROVAL OF AGENDA

1. Recognition of Traditional Territories
2. Adoption of Agenda

B. DELEGATIONS

1. **Alberni Valley Senior Citizens Homes Society (AVSCHS) - Page 3**

Director of the Society in attendance to present information regarding the financial situation of the AVSCHS and their application for a Permissive Tax Exemption for Pioneer Cottages on 10th Avenue.

C. REPORTS

1. **City Clerk – Information regarding Permissive Tax Exemption Process and the AVSCHS - Page 50**

A report dated September 10, 2018 providing Information for Council regarding the City's permissive tax exemption process and background regarding the AVSCHS to assist Council's understanding and decision-making (attachments noted below).

1. Community Charter Excerpts - Page 54
2. Council's Permissive Tax Exemption Policy - Page 57
3. City's Current Permissive Tax Exemption Bylaws - Page 60

That the report from the City Clerk dated September 10, 2018, be received.

That Council for the City of Port Alberni direct staff to arrange a meeting for Council to discuss and review its policy for provision of permissive tax exemptions in early 2019 in conjunction with the Five Year Financial Plan process and prior to inviting applications for 2020.

Any further direction from Council is requested.

C. ADJOURNMENT

That the meeting adjourn at pm.



City of Port Alberni
Permissive Tax Exemption Application

RECEIVED

SEP 12 2018

CITY OF PORT ALBERNI

APPLICATION DEADLINE

Deadline for receipt of applications: **4:30 p.m. June 29, 2018**

To: Davina Hartwell, City Clerk
City of Port Alberni, 4850 Argyle Street, Port Alberni, BC V9Y 1V8

REQUIREMENTS

The following items **must be** submitted with your application:

- Copy of last Non-Profit Organization Information Return or Registered Charity Information Return submitted to the CRA and Notice of Confirmation
- Copy of the most recent Audited Financial Statements
- Financial Budget (Pro-forma Balance Sheet and Income Statement) for current 12 months
- Copy of Land Title within last 30 days
- Scale Drawing of Property which includes buildings, parking lots, landscaping, playgrounds, fields, etc.
- Copy of Lease Agreement if applicable
- Copy of Caretaker Agreement if applicable

Consideration will only be given to applications with all of the above information submitted.

APPLICANT INFORMATION

Please print clearly

Application Date:	
Business Number:	100 11 0626
Society Registration Number:	RR 0001

1. Full name or Title of Organization:

Alberni Valley Senior Citizens Homes Society

2. Is your organization the registered owner of the property?

Yes

No – if No, is the organization a lessee under a lease that requires direct payment of property taxes to the City of Port Alberni?

Yes – if Yes, attach copy of Lease

No – if No, Not eligible for Permissive Tax Exemption

3. Does anyone live in the building(s) or on the property?

No

Yes, *- Tenants - No Caretaker*

attached is a caretaker agreement that specifies rent free accommodation in exchange for this service

4. Mailing address of the Organization:

*#10 - 4467 Wallace St.
Port Alberni B6
V94 3Y4*

5. Civic Address of Property (if different than mailing address):

*4116 - 10th Ave.,
Port Alberni B6*

6. Property Legal Description:

Roll # *PID 003037061*

Plan: *24511*

Lot: *2, District Lot 1, Alberni District*

7. Contact Person for Organization:

Name:	<i>Gay Allen</i>
Phone No.:	<i>250-724-2013</i>
E-Mail:	<i>pioneer Towers 16@gmail.com</i>

8. Is the Organization a Registered Charity:

No

Yes

If yes, provide a copy of last Registered Charity Information Return that has been submitted to the CRA along with Notice of Confirmation.

Has the Board of Directors, property usage, or nature of organization changed since the last submission of Registered Charity Information Return?

No Yes – if yes, please explain below:

[Empty box for explanation]

9. If the Organization is not a Registered Charity is it a Non-Profit

Yes
If yes, provide a copy of last Non-Profit Return submitted to the CRA along with Notice of Confirmation, and attach a list of the current Board of Directors.
 No – If No, not eligible for Permissive Tax Exemption

10. List all Licenses held by Organization (ie. licenses required under any Act, City of Port Alberni Business Licence, or other)

[Empty box for licenses]

11. (a) Describe the goal(s) or purpose(s) of the Organization:

The purpose of the A.V.S.C.H.S. is to provide affordable housing to senior citizens age 55 and over.

(b) How is the property used to accomplish the Organization's goal(s) or purpose(s)?

This Non-Profit Volunteer Board provides 96 units of safe affordable housing units of safe affordable housing. 55 units in Pioneer Towers and 41 one bedroom suites at Pioneer Cottages. Our rental rates at the cottages include cable, water, sewer, garbage, & parking.

12. Size of membership or number of patients or residents utilizing the property:

42

13. How will the community and/or participants benefit?

The community will benefit when this Society is granted a permissive tax exemption for Pioneer Cottages, as it will insure the continuing viability of 41 units of affordable seniors housing.

The participants - tenants - will benefit by not receiving an eviction notice if the Board is forced to subdivide and sell.

14. The City's policy identifies specific priorities for granting exemptions. Please tick boxes that apply to the nature of your organization:

- athletic or recreational programs or facilities for public use;
- services for special needs groups;
- facilities or programming for youth and seniors;
- protection and maintenance of important community heritage;
- seniors care facility;
- arts, cultural or educational programs or facilities;
- emergency or rescue services;
- services for the public in a formal partnership with the City
- preservation to an environmental or ecologically sensitive area designated within the Official Community Plan.
- Other – please describe below

15. Does your organization have any 3rd party agreements including rental or use of the building(s), parking lot(s), or services rendered?

No

Yes – if yes, indicate the following:

Facility Name	Sq.ft. of leased premises	Leased Space Business Type	Rate Charged
Alberni Clayoquot Continuing Care Society			\$1,000/yr.
		Land for Fir Park Village	

16. Has the organization received Community Investment Program or other grants from the City of Port Alberni, Provincial or Federal Government, Local Government, Crown Agencies, or other funding agencies in the last 5 years?

No

Yes – if yes, complete the following:

Year	Purpose of Grant	Amount
2013-2018	Property Tax Exemption for Pioneer Towers	\$

17. Is the organization in compliance with all municipal policies, plans, bylaws, and other applicable regulations (ie. business licencing, zoning)?

Yes

No – if no, please explain:

I understand that all required information must be attached to this application to be considered for a Permissive Tax Exemption.

I understand that if this application is approved in full or in part, it is our organization's responsibility to complete a comprehensive application or confirmation of eligibility (as determined by the City of Port Alberni), by the stated deadline in each year in order to be considered for future Permissive Tax Exemptions.

I understand that it is our organization's responsibility to contact the City of Port Alberni if any changes occur with respect to ownership or principal use of property.

I certify that I am a current board member of this organization and that the information provided in this application and supporting documentation is true and accurate to the best of my knowledge.

Name: Gay Allen

Signature: Gay Allen

Position: Secretary / Treasurer

Date: _____

Knowingly submitting an application or information that is not true or accurate will result in loss of eligibility

ALBERNI VALLEY SENIOR CITIZENS HOMES SOCIETY

#10-4467 Wallace Street, Port Alberni, B.C. V9Y 3Y4
Phone: 250-724-2013 Email: pioneertowers16@gmail.com

**Current Directors
September 1, 2018**

AVSCHS Executive

President:

Gerry Walerius

Vice President:

Ron Corbeil

Secretary / Treasurer:

Gay Allen

Directors:

Leslie Walerius

Nancy Czigany

Maria Ransom

Members

Wendy Kerr

Jo-Marie Hall

Jim Schellenberg

Marilyn Koehle

Ian Staton

ALBERNI VALLEY SENIOR CITIZENS HOMES SOCIETY

Financial Statements

Year Ended April 30, 2018

(Unaudited)

ALBERNI VALLEY SENIOR CITIZENS HOMES SOCIETY

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Year Ended April 30, 2018

(Unaudited)

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REVIEW ENGAGEMENT REPORT

To the Members of Alberni Valley Senior Citizens Homes Society

We have reviewed the statement of financial position of Alberni Valley Senior Citizens Homes Society as at April 30, 2018 and the statements of revenues and expenditures, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that these financial statements do not present fairly, in all material respects, the financial position of Alberni Valley Senior Citizens Homes Society as at April 30, 2018, and the results of its operations and its cash flows for the year then ended in accordance with the Canadian accounting standards for not-for-profit organizations.

Port Alberni, BC
June 18, 2018

CHARTERED PROFESSIONAL ACCOUNTANTS

ALBERNI VALLEY SENIOR CITIZENS HOMES SOCIETY

Statement of Revenues and Expenditures

Year Ended April 30, 2018

(Unaudited)

	Total 2018	Total 2017
REVENUES		
Rentals	\$ 578,964	\$ 553,663
Donations	100	-
Income - miscellaneous	590	472
Laundry	4,145	4,549
Interest income	256	102
	584,055	558,786
EXPENSES		
Advertising and promotion	18	55
Amortization	103,169	100,104
Business taxes and licences	451	466
Insurance	19,119	20,825
Interest and bank charges	249	279
Interest on long term debt	83,106	86,398
Memberships	451	466
Office	1,797	5,270
Professional fees	15,562	7,937
Property taxes	37,645	46,431
Repairs and maintenance	60,376	189,355
Salaries and wages	82,696	76,929
Telephone	3,302	6,583
Travel	925	78
Utilities	95,858	87,979
Vehicle	2,430	2,900
	507,154	632,055
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$ 76,901	\$ (73,269)

ALBERNI VALLEY SENIOR CITIZENS HOMES SOCIETY

Statement of Changes in Net Assets

Year Ended April 30, 2018

(Unaudited)

	Unrestricted	Invested in Capital Assets	Capital Replacement Reserve Fund		
	2018	2018	2018	2018	2017
NET ASSETS - BEGINNING OF YEAR	\$ 347,676	\$ 1,668,768	\$ -	\$ 2,016,444	\$ 2,089,713
Excess of revenues over expenses	180,071	(103,169)	-	76,902	(73,269)
Long term debt principal repayment	81,993	(81,993)	-	-	-
Fund transfers during the current year	(160,000)	-	160,000	-	-
NET ASSETS - END OF YEAR	\$ 449,740	\$ 1,483,606	\$ 160,000	\$ 2,093,346	\$ 2,016,444

The accompanying notes are an integral part of these financial statements

ALBERNI VALLEY SENIOR CITIZENS HOMES SOCIETY

Statement of Cash Flows

Year Ended April 30, 2018

(Unaudited)

	2018	2017
OPERATING ACTIVITIES		
Excess (deficiency) of revenues	\$ 76,901	\$ (73,269)
Item not affecting cash:		
Amortization of tangible capital assets	103,169	100,104
	180,070	26,835
Changes in non-cash working capital:		
Accounts payable	(3,878)	(20,316)
Prepaid expenses	3,200	(9,343)
Goods and services tax payable	7,073	(6,867)
Interest payable	(72)	-
Wages payable	2,352	-
Employee deductions payable	1,586	-
Deposits received	585	937
	10,846	(35,589)
Cash flow from operating activities	190,916	(8,754)
FINANCING ACTIVITY		
Repayment of long term debt	(81,993)	(78,701)
Cash flow used by financing activity	(81,993)	(78,701)
INCREASE (DECREASE) IN CASH FLOW	108,923	(87,455)
Cash - beginning of year	197,460	284,915
CASH - END OF YEAR	306,383	197,460
CASH CONSISTS OF:		
Cash	\$ 124,880	\$ 176,542
Damage deposit reserve fund	21,503	20,918
Capital replacement reserve fund	160,000	-
	\$ 306,383	\$ 197,460

ALBERNI VALLEY SENIOR CITIZENS HOMES SOCIETY

Statement of Financial Position

April 30, 2018

(Unaudited)

	2018	2017
ASSETS		
CURRENT		
Cash	\$ 124,880	\$ 176,542
Goods and services tax recoverable	3,972	11,045
Prepaid expenses	12,720	15,920
	141,572	203,507
TANGIBLE CAPITAL ASSETS (Note 4)	3,897,042	4,000,211
CAPITAL REPLACEMENT RESERVE FUND (Note 6)	160,000	-
DAMAGE DEPOSIT RESERVE FUND	21,503	20,918
	\$ 4,220,117	\$ 4,224,636
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable	\$ 10,873	\$ 14,750
Deposits received	21,503	20,918
Current portion of long term debt (Note 5)	85,075	81,826
Interest payable	-	72
Wages payable	2,352	-
Employee deductions payable	1,586	-
	121,389	117,566
LONG TERM DEBT (Note 5)	2,005,382	2,090,626
	2,126,771	2,208,192
NET ASSETS		
Unrestricted	449,740	347,676
Invested in Capital Assets	1,483,606	1,668,768
Capital replacement reserve fund (Note 6)	160,000	-
	2,093,346	2,016,444
	\$ 4,220,117	\$ 4,224,636

ON BEHALF OF THE BOARD

Director

Director

ALBERNI VALLEY SENIOR CITIZENS HOMES SOCIETY

Notes to Financial Statements

Year Ended April 30, 2018

(Unaudited)

1. DESCRIPTION OF ORGANIZATION

Alberni Valley Senior Citizens Homes Society (the "society") is a not-for-profit organization incorporated provincially under the Society Act of British Columbia. As a registered charity the society is exempt from the payment of income tax under Section 149(1) of the Income Tax Act.

The society operates to provide low cost rental housing to senior residents of the Alberni Valley. The Society has two operating divisions, Pioneer Towers and the Cottages, the operations of which are accounted for separately.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPPO). Canadian accounting standards for not-for-profit organizations are part of Canadian GAAP.

Revenue recognition

Alberni Valley Senior Citizens Homes Society follows the deferral method of accounting for contributions.

- i) Rental revenues represent monthly rents charged for Towers and Cottage apartments. Rents charged are set annually by the Board of Directors in accordance with applicable provincial laws.
- ii) Laundry revenues are recorded when earned.
- iii) Interest income is recorded as earned.
- iv) Donations and miscellaneous incomes are recorded in the period received.

(continues)

ALBERNI VALLEY SENIOR CITIZENS HOMES SOCIETY

Notes to Financial Statements

Year Ended April 30, 2018

(Unaudited)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Tangible capital assets

Tangible capital assets are stated at cost or deemed cost less accumulated amortization. Tangible capital assets are amortized over their estimated useful lives at the following rates and methods:

<u>Pioneer Towers</u>		
Buildings	40 years	straight-line method
Parking lot	40 years	straight-line method
Furniture and equipment		No amortization
Security system	30%	declining balance method
Landscaping	15 years	straight-line method
Computer equipment	30%	declining balance method
<u>Cottages</u>		
Building	50 years	straight-line method
New building construction		No amortization
Equipment		No amortization
Landscaping	15 years	straight-line method
Roads and sidewalks	15 years	straight-line method

The society regularly reviews its tangible capital assets to eliminate obsolete items. Government grants are treated as a reduction of tangible capital assets cost.

Tangible capital assets acquired during the year but not placed into use are not amortized until they are placed into use.

Measurement uncertainty

When preparing financial statements according to ASNPO, management makes estimates and assumptions relating to:

- reported amounts of revenues and expenses
- reported amounts of assets and liabilities
- disclosure of contingent assets and liabilities.

Estimates are based on a number of factors including historical experience, current events and actions that the society may undertake in the future, and other assumptions that management believes are reasonable under the circumstances. By their nature, these estimates are subject to measurement uncertainty and actual results could differ. In particular, estimates are used in accounting for certain items such as revenues, allowance for doubtful accounts, useful lives of capital assets, asset impairments, and future debt repayment.

Financial instruments policy

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

ALBERNI VALLEY SENIOR CITIZENS HOMES SOCIETY

Notes to Financial Statements

Year Ended April 30, 2018

(Unaudited)

3. FINANCIAL INSTRUMENTS

The society is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the society's risk exposure and concentration as of April 30, 2018.

(a) Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The society is not exposed to significant credit risk as there are no parties who may default on a significant financial obligation. The society does not hold directly any collateral as security for financial obligations.

Credit risk associated with cash is minimized substantially by ensuring that this asset is invested in financial obligations of credit-worthy institutions.

Credit risk associated with amounts receivable is minimized as such receivables are lawful rebates of GST.

(b) Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The society is exposed to this risk mainly in respect of its receipt of funds from its customers and other related sources, long-term debt, and accounts payable.

The Society minimizes this risk by monitoring cash flows from operations, and holding appropriate cash.

(c) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency rate risk, interest rate risk and other price risk. The society is mainly exposed to interest rate risk.

(d) Currency risk

Currency risk is the risk to the company's earnings that arise from fluctuations of foreign exchange rates and the degree of volatility of these rates. The society is not exposed to currency risk.

(e) Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the society manages exposure through its normal operating and financing activities. The society is exposed to interest rate risk primarily through its interest bearing cash assets and credit facilities regarding the societies long term debt.

ALBERNI VALLEY SENIOR CITIZENS HOMES SOCIETY

Notes to Financial Statements

Year Ended April 30, 2018

(Unaudited)

4. TANGIBLE CAPITAL ASSETS

	Cost	Accumulated amortization	2018 Net book value	2017 Net book value
<u>Pioneer Towers</u>				
Building - Pioneer Towers	\$ 808,984	\$ 377,084	\$ 431,900	\$ 452,124
Computer - Towers	2,655	1,939	716	1,023
Furniture and equipment - Towers	58,914	2,874	56,040	56,061
Landscaping - Towers	10,564	10,564	-	-
<u>Cottages</u>				
Cottages building construction	3,930,769	553,515	3,377,254	3,459,079
Equipment - Cottages	21,736	-	21,736	21,736
Land - Cottages	4,030	-	4,030	4,030
Landscaping - Cottages	11,872	6,506	5,366	6,158
Roads and sidewalks - Cottages	5,499	5,499	-	-
	\$ 4,855,023	\$ 957,981	\$ 3,897,042	\$ 4,000,211

5. LONG TERM DEBT

	2018	2017
Coastal Community Credit Union loan bearing interest at 3.9% per annum, repayable in monthly blended payments of \$13,758. The loan matures on January 10, 2035 and is secured by Land and buildings included in capital assets and assignment of rents.	\$ 2,090,457	\$ 2,172,452
Amounts payable within one year	(85,075)	(81,826)
	\$ 2,005,382	\$ 2,090,626

Principal repayment terms are approximately:

2019	\$ 85,075
2020	88,843
2021	91,965
2022	95,616
2023	1,728,958
	<u>\$ 2,090,457</u>

6. CAPITAL REPLACEMENT RESERVE FUND

Policy disclosure for the current year.

The Board of Directors determined that it was required to establish a capital replacement reserve fund commencing in 2017 for tangible capital assets that require replacement or the useful life becomes exhausted.

ALBERNI VALLEY SENIOR CITIZENS HOMES SOCIETY

Notes to Financial Statements

Year Ended April 30, 2018

(Unaudited)

7. COMPARATIVE FIGURES

Some of the comparative figures have been reclassified to conform to the current year's presentation.

ALBERNI VALLEY SENIOR CITIZENS HOMES SOCIETY

Pioneer Cottages

(Schedule 2)

Year Ended April 30, 2018

(Unaudited)

	2018	2017
REVENUES		
Rentals	\$ 329,698	\$ 304,252
Interest income	77	-
	329,775	304,252
EXPENSES		
Amortization	82,616	79,407
Business taxes and licences	451	466
Cablevision	15,857	14,715
Heat and light	758	401
Insurance	9,559	10,538
Interest and bank charges	236	245
Interest on long term debt	83,106	86,398
Office	808	847
Professional fees	7,781	3,968
Property taxes	37,645	46,431
Repairs and maintenance	7,152	5,008
Salaries and wages	41,348	38,589
Telephone	1,651	3,291
Vehicle	1,215	1,450
Water and sewer	8,700	7,928
	298,883	299,682
INCOME FROM OPERATIONS	\$ 30,892	\$ 4,570

The accompanying notes are an integral part of these financial statements

David Oscienny

CHARTERED PROFESSIONAL ACCOUNTANT

3245 Third Avenue, Port Alberni, B.C. V9Y 4C9
Phone: (250) 723-2471 Fax: (250) 723-4207
E-mail: info@davidoscienny.ca

David W. Oscienny CPA, CA
*An Incorporated
Professional Practice*

September 4, 2018

*Charities Directorate
Canada Revenue Agency
Ottawa, ON
K1A 0L5*

Dear Madam/Sir,

Enclosed with this short note is the T3010 Registered Charity Information Return on behalf of Alberni Valley Senior Citizens Homes Society (BN 10011 0626 RR 0001). Also enclosed are form T3010, T1235, and the unaudited financial statements.

If you have any questions or concerns please contact our office at 250-723-2471.

Yours truly,

*David Oscienny
Chartered Professional Accountant*


per Angela Harvey



23 2018-04-30 10011 0626 RR 0001 0952051

Registered Charity Information Return

Section A Identification

To help you fill out this form, refer to Guide T4033, Completing the Registered Charity Information Return. It can be found at canada.ca/cra-forms.

Note: Even if a charity is inactive, an information return must be filed to maintain its registered status.

If you did not receive a barcode label to attach to the return, complete the following:

1. Charity name:

Alberni Valley Senior Citizens Homes Society

2. Return for fiscal period ending:

Year	Month	Day
2018	04	30

3. BN/registration number:

10011 0626 RR 0001

4. Web address (if applicable):

A1 Was the charity in a subordinate position to a parent organization? Yes No
If yes, give the name and BN/registration number of the organization.

Name:	BN (if applicable)

A2 Has the charity wound-up, dissolved, or terminated operations? Yes No

A3 Is the charity designated as a public foundation or private foundation? Yes No

If yes, you must complete Schedule 1, Foundations. To confirm the charity's designation, go to the CRA's List of charities and refer to the charity's detail page.

Section B Directors/trustees and like officials

B1 All charities must complete Form T1235, Directors/Trustees and Like Officials Worksheet. Only the public information section of the worksheet is available to the public. Charities subject to the Ontario Corporations Act must also complete Form RC232-WS, Director/Officer Worksheet and Ontario Corporations Information Act Annual Return.

Section C Programs and general information

C1 Was the charity active during the fiscal period? Yes No
If no, explain why in the "Ongoing programs" space below at C2.

C2 In the space below, describe all ongoing and new charitable programs the charity carried on this fiscal period to further its purpose(s) (as defined in its governing documents). "Programs" includes all of the charitable activities that the charity carries out on its own through employees or volunteers as well as through qualified donees and intermediaries. The charity may also use this space to describe the contributions of its volunteers in carrying out its activities, for example, number of volunteers and/or hours. Do not include the names of employees or volunteers. Grant-making charities should describe the types of organizations they support. Do not describe fundraising activities in this space.

Do not attach additional sheets of paper or annual reports.

Ongoing programs: Provide low cost housing to seniors.
New programs:

Registered charities may make gifts to qualified donees. Qualified donees are other registered Canadian charities, as well as certain other organizations described in the Income Tax Act.

63 Did the charity make gifts or transfer funds to qualified donees or other organizations? 2400 Yes No [X] No
If yes, you must complete Form T1236, Qualified Donees Worksheet/Amounts Provided to Other Organizations.

64 Did the charity carry on, fund, or provide any resources through employees, volunteers, agents, joint ventures, contractors, or any other individuals, intermediaries, entities, or means (other than qualified donees) for any activity/program/project outside Canada? 2400 Yes No [X] No
If yes, you must complete Schedule 2, Activities outside Canada.

65 Political Activities

A registered charity may pursue political activities only if the activities are non-partisan, related to its charitable purposes, and limited in extent. A political activity is any activity that explicitly communicates to the public that a law, policy or decision of any level of government inside or outside Canada should be retained, opposed, or changed.

(a) Did the charity carry on any political activities during the fiscal period, including making gifts to qualified donees that were intended for political activities? 2400 Yes No [X] No
If yes, you must complete Schedule 7, Political Activities, Tables 1 and 2.

(b) Total amount spent by the charity on these political activities. 5030 \$ 0

(c) Of the amount at line 5030, the total amount of gifts made to qualified donees. 5031 \$ 0

(d) Total amount received from outside Canada that was directed to be spent on political activities. 5032 \$ 0
If you entered an amount on line 5032 you must complete Schedule 7, Political Activities, Table 3.

66 If the charity carried on fundraising activities or engaged third parties to carry on fundraising activities on its behalf, select all fundraising methods that it used during the fiscal period:

- 2500 Advertisements/print/radio/TV commercials
2510 Auctions
2530 Collection plate/boxes
2540 Door-to-door solicitation
2550 Draws/lotteries
2560 Fundraising dinners/galas/concerts
2570 Sales
2575 Internet
2580 Mail campaigns
2590 Planned-giving programs
2600 Targeted corporate donations/sponsorships
2610 Targeted contacts
2620 Telephone/TV solicitations
2630 Tournament/sporting events
2640 Cause-related marketing
2650 Other [X]
2660 Specify: None

67 Did the charity pay external fundraisers? 2700 Yes No [X] No
If yes, you must complete the following lines, and complete Schedule 4, Confidential Data, Table 1.

(a) Enter the gross revenue collected by the fundraisers on behalf of the charity. 5450 \$ 0

(b) Enter the amounts paid to and/or retained by the fundraisers. 5460 \$ 0

- (c) Select the method of payment to the fundraiser:
2730 Commissions
2740 Bonuses
2750 Finder's fee
2760 Set fee for services
2770 Honoraria
2780 Other
2790 Specify:

(d) Did the fundraiser issue tax receipts on behalf of the charity? 2800 Yes No [X] No

68 Did the charity compensate any of its directors/trustees or like officials or persons not at arm's length from the charity for services provided during the fiscal period (other than reimbursement for expenses)? 3200 Yes No [X] No

69 Did the charity incur any expenses for compensation of employees during the fiscal period? 3400 Yes No [X] Yes

70 Did the charity receive any donations or gifts of any kind valued at \$10,000 or more from any donor that was not resident in Canada and was not any of the following: 3900 Yes No [X] No
- a Canadian citizen, nor
- employed in Canada, nor
- carrying on a business in Canada, nor
- a person having disposed of taxable Canadian property?
If yes, you must complete Schedule 4, Confidential Data, Table 2, for each donation of \$10,000 or more.

- C11** Did the charity receive any gifts in kind (non-cash gifts) for which it issued tax receipts? **4000** Yes No
If yes, you must complete Schedule 5, Gifts in kind.
- C12** Did the charity acquire a non-qualifying security? **5800** Yes No
- C13** Did the charity allow any of its donors to use any of its property? (except for permissible uses) **5810** Yes No
- C14** Did the charity issue any of its tax receipts for donations on behalf of another organization? **5820** Yes No
- C15** Did the charity have direct partnership holdings at any time during the fiscal period? **5830** Yes No

Section D: Financial Information

Fill out either Section D or Schedule 6, Detailed financial information.

Skip this section if any of the following applies to the charity:

- (a) The charity's revenue exceeds \$100,000.
- (b) The amount of all property (for example, investments, rental properties) not used in charitable activities is more than \$25,000.
- (c) The charity has permission to accumulate funds during this fiscal period.

Show all amounts to the nearest single Canadian dollar. Do not enter "See attached financial statements." All relevant fields must be filled out.

D1 Was the financial information reported below prepared on an accrual or cash basis? **4020** Accrual Cash

D2 Summary of financial position:

Using the charity's own financial statements, enter the following:

Did the charity own land and/or buildings? **4050** Yes No

Total assets (including land and buildings) **4200** \$ _____ 0

Total liabilities **4350** \$ _____ 0

Did the charity borrow from, loan to, or invest assets with any non-arm's length persons? **4400** Yes No

D3 Revenue:

Did the charity issue tax receipts for gifts? **4490** Yes No

If yes, enter the total eligible amount of all gifts for which the charity issued tax receipts **4500** \$ _____ 0

Total amount of 10 year gifts received **4505** \$ _____ 0

Total amount received from other registered charities **4510** \$ _____ 0

Total other gifts received for which a tax receipt was not issued by the charity (excluding amounts at lines 4575 and 4630) **4530** \$ _____ 0

Did the charity receive any revenue from any level of government in Canada? **4565** Yes No

If yes, total amount received **4570** \$ _____ 0

Total tax-receipted revenue from all sources outside of Canada (government and non-government) **4571** \$ _____ 0

Total non tax-receipted revenue from all sources outside of Canada (government and non-government) **4575** \$ _____ 0

Total non tax-receipted revenue from fundraising **4630** \$ _____ 0

Total revenue from sale of goods and services (except to any level of government in Canada) **4640** \$ _____ 0

Other revenue not already included in the amounts above **4650** \$ _____ 0

Total revenue (add lines 4500, 4510 to 4570, and 4575 to 4650) **4700** \$ _____ 0

D4 Expenditures:

Professional and consulting fees **4860** \$ _____ 0

Travel and vehicle expenses **4810** \$ _____ 0

All other expenditures not already included in the amounts above (excluding gifts to qualified donees) **4920** \$ _____ 0

Total expenditures (excluding gifts to qualified donees) (add lines 4860, 4810, and 4920) **4950** \$ _____ 0

Of the amount at line 4950:

(a) Total expenditures on charitable activities **5000** \$ _____ 0

(b) Total expenditures on management and administration **5010** \$ _____ 0

Total amount of gifts made to all qualified donees **5050** \$ _____ 0

Total expenditures (add lines 4950 and 5050) **5100** \$ _____ 0

Section E: Certification

This return must be signed by a person who has authority to sign on behalf of the charity. It is a serious offence under the Income Tax Act to provide false or deceptive information.

I certify that the information given on this annual return, the basic information sheet, and any attachment is, to the best of my knowledge, correct, complete, and current.

Name (print): GERALD W ALGERIUS	Signature: <i>Gerald Wel</i>
Position in charity: PRESIDENT	Date: SEPT 5/2018
Telephone number: 250 723-2471	

Section F: Confidential data

Enter the physical address of the charity and the address in Canada for the charity's books and records. Post office box numbers and rural routes are not sufficient.

	Physical address of the charity	Address for the charity's books and records
Complete street address	4467 Wallace St	3245 3rd Avenue
City	Port Alberni	Port Alberni
Province or territory and postal code	BC V9Y 3Y4	BC V9Y 4C9

Name and address of individual who completed this return.

Name: Angela Harvey	
Company name (if applicable): David Oscienny Ltd	
Complete street address: 3245 3rd Avenue	
City, province or territory, and postal code: Port Alberni BC V9Y 4C9	
Telephone number: 250 723-2471	Is this the same individual who certified in Section E? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Privacy statement

Personal information is collected under the authority of the Income Tax Act and is used to establish and validate the identity and contact information of directors, trustees, officers, like officials, and authorized representatives of the organization. This information will also be used as a basis for the indirect collection of additional personal information from other internal and external sources, which includes personal tax information, and relevant financial and biographical information. Personal information will be used to assess the risk of registration with respect to the obligations and requirements as outlined in the Act and the common law. The social insurance number is collected under section 237 of the Act and is used for identification purposes.

The Canada Revenue Agency (CRA) will make the information on this annual information return available to the public on the Charities Directorate website, except for information identified as confidential. Personal information may also be disclosed under information-sharing agreements and in accordance with section 241 of the Act. Incomplete or inaccurate information may result in compliance measures including revocation of registered status.

Personal information is described in personal information bank CRA PPU 200 and is protected under the Privacy Act. Individuals have a right of protection, access to and correction or notation of their personal information. You are entitled to complain to the Privacy Commissioner of Canada regarding our handling of your information.

Notification to directors and like officials: The CRA strongly encourages the organization to voluntarily inform its directors and like officials that it has collected and disclosed their personal information to the CRA.

I confirm that I have read the Privacy statement above.

Checklist

A charity's complete annual information return includes:

- Form T3010, Registered Charity Information Return, and all applicable schedules;
- Form TF725, Registered Charity Basic Information Sheet;
- a copy of the charity's financial statements;
- Form T1235, Directors/Trustees and Like Officials Worksheet;
- Form RC232-WS, Director/Officer Worksheet and Ontario Corporations Information Act Annual Return, or Form RC232, Ontario Corporations Information Act Annual Return (if applicable);
- Form T1236, Qualified Donees Worksheet/Amounts Provided to Other Organizations (if applicable); and
- Form T2081, Excess Corporate Holdings Worksheet for Private Foundations (if applicable).

If financial statements are not included, the charity's registration may be revoked.

Foundations Schedule 1

- 100** Did the foundation acquire control of a corporation? Yes No
- 110** Did the foundation incur any debts other than for current operating expenses, purchasing or selling investments, or in administering charitable activities? Yes No
- For private foundations only:**
- 120** Did the foundation hold any shares, rights to acquire shares, or debts owing to it that meet the definition of a non-qualified investment? Yes No
- 130** Did the foundation own more than 2% of any class of shares of a corporation at any time during the fiscal period? Yes No
If yes, you must complete and attach Form T2081, Excess Corporate Holdings Worksheet.

Activities outside Canada Schedule 2

For more information go to canada.ca/charities-giving and see Guidance CG-002, Canadian registered charities carrying out activities outside Canada.

- 200** Total expenditures on activities/programs/projects carried on outside Canada, excluding gifts to qualified donees \$ _____ 0
- 210** Were any of the charity's financial resources spent on programs outside of Canada under any kind of an arrangement including a contract, agency agreement, or joint venture to any other individual or organization (excluding gifts to qualified donees)? Yes No
- If yes, provide details of the amounts reported in Question 1 on line 200, that the charity transferred to these individuals or organizations in the following table:

Name of individual/organization	Enter the country code where the activities were carried out (see list at the end of Schedule 2)	Amount (\$) Show amounts to the nearest Canadian dollar

- 300** Using the list below, enter the country code where the charity itself carried on programs or devoted any of its resources.
- | | | | | |
|--|--|--|--|--|
| | | | | |
|--|--|--|--|--|

- 220** Were any projects undertaken outside Canada funded by Global Affairs Canada? Yes No
- 230** If yes, what was the total amount the charity spent under this arrangement? \$ _____ 0
- 240** Were any of the charity's activities outside of Canada carried out by employees of the charity? Yes No
- 250** Were any of the charity's activities outside of Canada carried out by volunteers of the charity? Yes No
- 260** Did the charity export goods as part of its charitable activities? Yes No
- If yes, list the items exported, their value (in Canadian dollars), their destination and the country code.

Item exported	Value (CAN \$)	Destination (city/region)	Country code

Country codes

AF-Afghanistan	CU-Cuba	KP-North Korea	RO-Romania
AL-Albania	CY-Cyprus	KR-South Korea	RU-Russia
DZ-Algeria	DK-Denmark	KW-Kuwait	RW-Rwanda
AO-Angola	DO-Dominican Republic	KG-Kyrgyzstan	SA-Saudi Arabia
AR-Argentina	EC-Ecuador	LA-Laos	RS-Serbia
AM-Armenia	EG-Egypt	LB-Lebanon	SL-Sierra Leone
AZ-Azerbaijan	SV-El Salvador	LR-Liberia	SG-Singapore
BD-Bangladesh	ET-Ethiopia	MK-Macedonia	SO-Somalia
BY-Belarus	FR-France	MG-Madagascar	ES-Spain
BT-Bhutan	GA-Gabon	MY-Malaysia	LK-Sri Lanka
BO-Bolivia	GM-Gambia	ML-Mali	SD-Sudan
BA-Bosnia and Herzegovina	GE-Georgia	MU-Mauritius	SY-Syrian Arab Republic
BW-Botswana	DE-Germany	MX-Mexico	TJ-Tajikistan
BR-Brazil	GH-Ghana	MN-Mongolia	TZ-United Republic of Tanzania
BN-Brunei Darussalam	GT-Guatemala	ME-Montenegro	TH-Thailand
BG-Bulgaria	GY-Guyana	MZ-Mozambique	TL-Timor-Leste
BI-Burundi	HT-Haiti	MM-Myanmar (Burma)	TR-Turkey
KH-Cambodia	HN-Honduras	NA-Namibia	UG-Uganda
CM-Cameroon	IN-India	NL-Netherlands	UA-Ukraine
CF-Central African Republic	ID-Indonesia	NI-Nicaragua	GB-United Kingdom
TD-Chad	IR-Iran	NE-Niger	US-United States of America
CL-Chile	IQ-Iraq	NG-Nigeria	UY-Uruguay
CN-China	IL-Israel	OM-Oman	UZ-Uzbekistan
CO-Colombia	PS-Israeli Occupied Territories	PK-Pakistan	VE-Venezuela
KM-Comoros	IT-Italy	PA-Panama	VN-Vietnam
CD-Democratic Republic of Congo	JM-Jamaica	PE-Peru	YE-Yemen
CG-Republic of Congo	JP-Japan	PH-Philippines	ZM-Zambia
CR-Costa Rica	JO-Jordan	PL-Poland	ZW-Zimbabwe
CI-Côte d'Ivoire	KZ-Kazakhstan	QA-Qatar	
HR-Croatia	KE-Kenya	RE-Réunion	

Use the following codes for countries not listed above:

- QS-Other countries in Africa
- QR-Other countries in Asia and Oceania
- QM-Other countries in Central and South America
- QP-Other countries in Europe
- QO-Other countries in the Middle East
- QN-Other countries in North America

Compensation

Schedule 3

1 (a) Enter the number of permanent, full-time, compensated positions in the fiscal period. This number should represent the number of positions the charity had including both managerial positions and others, and should not include independent contractors. Do not enter a dollar amount. 300 2

(b) For the ten (10) highest compensated, permanent, full-time positions enter the number of positions that are within each of the following annual compensation categories. Do not tick the boxes, use numbers.

305 1 \$1 - \$39,999	310 1 \$40,000 - \$79,999	315 0 \$80,000 - \$119,999
320 0 \$120,000 - \$159,999	325 0 \$160,000 - \$199,999	330 0 \$200,000 - \$249,999
335 0 \$250,000 - \$299,999	340 0 \$300,000 - \$349,999	345 0 \$350,000 and over

2 (a) Enter the number of part-time or part-year (for example, seasonal) employees the charity employed during the fiscal period. 370 0

(b) Total expenditure on compensation for part-time or part-year employees in the fiscal period. 380 \$ 0

3 Total expenditure on all compensation in the fiscal period. 390 \$ 82,696

Confidential data

Schedule 4

The information in this schedule is for the CRA's use and may be shared as permitted by law (for example, with certain other government departments and agencies).

1. Information about fundraisers

Enter the name(s) and arm's length status of each external fundraiser.

Name (confidential)	At arm's length? Yes/No (confidential)

2. Information about donors not resident in Canada

Complete this schedule to report any gift of any kind valued at \$10,000 or more received from any donor that was not resident in Canada and was not any of the following:

- a Canadian citizen, nor
- employed in Canada, nor
- carrying on business in Canada, nor
- a person having disposed of taxable Canadian property.

Enter the name of each donor and the value of the gift in the chart below. Select whether the donor was an organization (for example a business, corporate entity, charity, non-profit organization), a government or an individual.

Name (confidential)	Value (CAN \$)	Organization	Government	Individual
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Gifts in kind

Schedule 5

1 Select all types of gifts in kind received for which a tax receipt was issued:

- | | | |
|--|---|--|
| <input type="checkbox"/> 500 Artwork/wine/jewellery | <input type="checkbox"/> 525 Ecological properties | <input type="checkbox"/> 550 Publicly traded securities/commodities/mutual funds |
| <input type="checkbox"/> 505 Building materials | <input type="checkbox"/> 530 Life insurance policies | <input type="checkbox"/> 555 Books |
| <input type="checkbox"/> 510 Clothing/furniture/food | <input type="checkbox"/> 535 Medical equipment/supplies | <input type="checkbox"/> 560 Other |
| <input type="checkbox"/> 515 Vehicles | <input type="checkbox"/> 540 Privately-held securities | <input type="checkbox"/> 565 Specify: _____ |
| <input type="checkbox"/> 520 Cultural properties | <input type="checkbox"/> 545 Machinery/equipment/computers/software | |

2 Enter the total amount of tax-receipted gifts in kind. 580 \$ 0

Part III Detailed financial information **Schedule G**

Fill out this schedule if any of the following applies to the charity:

- (a) The charity's revenue exceeds \$100,000.
- (b) The amount of all property (for example, investments, rental properties) not used in charitable activities is more than \$25,000.
- (c) The charity has permission to accumulate funds during this fiscal period.

Was the financial information reported below prepared on an accrual or cash basis? 4020 Accrual Cash

Statement of financial position

Show all amounts to the nearest single Canadian dollar. Do not enter "see attached financial statements." All relevant fields must be filled out.

<p>Assets:</p> <table border="0" style="width: 100%;"> <tr><td>Cash, bank accounts, and short-term investments</td><td style="text-align: right;">\$ 306,383</td></tr> <tr><td>Amounts receivable from non-arm's length persons</td><td style="text-align: right;">\$ 3,972</td></tr> <tr><td>Amounts receivable from all others</td><td style="text-align: right;">\$ 0</td></tr> <tr><td>Investments in non-arm's length persons</td><td style="text-align: right;">\$ 0</td></tr> <tr><td>Long-term investments</td><td style="text-align: right;">\$ 0</td></tr> <tr><td>Inventories</td><td style="text-align: right;">\$ 0</td></tr> <tr><td>Land and buildings in Canada</td><td style="text-align: right;">\$ 4,743,783</td></tr> <tr><td>Other capital assets in Canada</td><td style="text-align: right;">\$ 111,240</td></tr> <tr><td>Capital assets outside Canada</td><td style="text-align: right;">\$ 0</td></tr> <tr><td>Accumulated amortization of capital assets</td><td style="text-align: right;">\$ (957,981)</td></tr> <tr><td>Other assets</td><td style="text-align: right;">\$ 12,720</td></tr> <tr><td>10 year gifts</td><td style="text-align: right;">4180 \$ 0</td></tr> <tr><td>Total assets (add lines 4100 to 4170)</td><td style="text-align: right;">4200 \$ 4,220,117</td></tr> </table>	Cash, bank accounts, and short-term investments	\$ 306,383	Amounts receivable from non-arm's length persons	\$ 3,972	Amounts receivable from all others	\$ 0	Investments in non-arm's length persons	\$ 0	Long-term investments	\$ 0	Inventories	\$ 0	Land and buildings in Canada	\$ 4,743,783	Other capital assets in Canada	\$ 111,240	Capital assets outside Canada	\$ 0	Accumulated amortization of capital assets	\$ (957,981)	Other assets	\$ 12,720	10 year gifts	4180 \$ 0	Total assets (add lines 4100 to 4170)	4200 \$ 4,220,117	<p>Liabilities:</p> <table border="0" style="width: 100%;"> <tr><td>Accounts payable and accrued liabilities</td><td style="text-align: right;">4300 \$ 36,314</td></tr> <tr><td>Deferred revenue</td><td style="text-align: right;">4310 \$ 0</td></tr> <tr><td>Amounts owing to non-arm's length persons</td><td style="text-align: right;">4320 \$ 2,090,457</td></tr> <tr><td>Other liabilities</td><td style="text-align: right;">4330 \$ 0</td></tr> <tr><td>Total liabilities (add lines 4300 to 4330)</td><td style="text-align: right;">4350 \$ 2,126,771</td></tr> </table> <p>Amount included in lines 4150, 4155, 4160, 4165 and 4170 not used in charitable activities</p> <table border="0" style="width: 100%;"> <tr><td></td><td style="text-align: right;">4250 \$ 0</td></tr> </table>	Accounts payable and accrued liabilities	4300 \$ 36,314	Deferred revenue	4310 \$ 0	Amounts owing to non-arm's length persons	4320 \$ 2,090,457	Other liabilities	4330 \$ 0	Total liabilities (add lines 4300 to 4330)	4350 \$ 2,126,771		4250 \$ 0
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Total liabilities (add lines 4300 to 4330)	4350 \$ 2,126,771																																						
	4250 \$ 0																																						

Statement of operations

<p>Revenue:</p> <p>Total eligible amount of all gifts for which the charity issued tax receipts</p> <p>Total eligible amount of tax-receipted tuition fees</p> <p>Total amount of 10 year gifts received</p> <p>Total amount received from other registered charities</p> <p>Total other gifts received for which a tax receipt was not issued by the charity (excluding amounts at lines 4575 and 4630)</p> <p>Total revenue received from federal government</p> <p>Total revenue received from provincial/territorial governments</p> <p>Total revenue received from municipal/regional governments</p> <p>Total tax-receipted revenue from all sources outside of Canada (government and non-government)</p> <p>Total non tax-receipted revenue from all sources outside Canada (government and non-government)</p> <p>Total interest and investment income received or earned</p> <p>Gross proceeds from disposition of assets</p> <p>Net proceeds from disposition of assets (show a negative amount with brackets)</p> <p>Gross income received from rental of land and/or buildings</p> <p>Total non tax-receipted revenues received for memberships, dues and association fees</p> <p>Total non tax-receipted revenue from fundraising</p> <p>Total revenue from sale of goods and services (except to any level of government in Canada)</p> <p>Other revenue not already included in the amounts above</p> <p>Specify type(s) of revenue included in the amount reported at 4650</p> <p>Total revenue (add lines 4500, 4510 to 4560, 4575, 4580, and 4600 to 4650)</p>	<table border="0" style="width: 100%;"> <tr><td></td><td style="text-align: right;">4500 \$ 0</td></tr> <tr><td></td><td style="text-align: right;">4560 \$ 0</td></tr> <tr><td></td><td style="text-align: right;">4505 \$ 0</td></tr> <tr><td></td><td style="text-align: right;">\$ 100</td></tr> <tr><td></td><td style="text-align: right;">\$ 0</td></tr> <tr><td></td><td style="text-align: right;">\$ 0</td></tr> <tr><td></td><td style="text-align: right;">\$ 0</td></tr> <tr><td></td><td style="text-align: right;">\$ 0</td></tr> <tr><td></td><td style="text-align: right;">\$ 0</td></tr> <tr><td></td><td style="text-align: right;">4575 \$ 0</td></tr> <tr><td></td><td style="text-align: right;">4580 \$ 0</td></tr> <tr><td></td><td style="text-align: right;">4590 \$ 0</td></tr> <tr><td></td><td style="text-align: right;">4600 \$ 0</td></tr> <tr><td></td><td style="text-align: right;">4610 \$ 0</td></tr> <tr><td></td><td style="text-align: right;">4620 \$ 0</td></tr> <tr><td></td><td style="text-align: right;">4630 \$ 0</td></tr> <tr><td></td><td style="text-align: right;">4640 \$ 583,955</td></tr> <tr><td></td><td style="text-align: right;">4650 \$ 0</td></tr> <tr><td></td><td style="text-align: right;">4655</td></tr> <tr><td></td><td style="text-align: right;">4700 \$ 584,055</td></tr> </table>		4500 \$ 0		4560 \$ 0		4505 \$ 0		\$ 100		\$ 0		\$ 0		\$ 0		\$ 0		\$ 0		4575 \$ 0		4580 \$ 0		4590 \$ 0		4600 \$ 0		4610 \$ 0		4620 \$ 0		4630 \$ 0		4640 \$ 583,955		4650 \$ 0		4655		4700 \$ 584,055
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Expenditures:

Advertising and promotion		\$	18
Travel and vehicle expenses		\$	3,355
Interest and bank charges		\$	83,355
Licences, memberships, and dues		\$	902
Office supplies and expenses		\$	1,797
Occupancy costs		\$	178,655
Professional and consulting fees		\$	15,562
Education and training for staff and volunteers		\$	0
Total expenditure on all compensation (enter the amount reported at line 390 in Schedule 3, if applicable)		\$	82,696
Fair market value of all donated goods used in charitable activities		\$	0
Purchased supplies and assets		\$	0
Amortization of capitalized assets		\$	103,169
Research grants and scholarships as part of charitable activities		\$	0
All other expenditures not included in the amounts above (excluding gifts to qualified donees)		\$	37,645
Specify type(s) of expenditures included in the amount reported at 4920.....	4930	Property taxes	
Total expenditures before gifts to qualified donees (add lines 4800 to 4920)	4950	\$	507,154

Of the amounts at lines 4950 and 5031 (reported at C5 Political Activities (c)):

(a) Total expenditures on charitable activities		\$	489,546
(b) Total expenditures on management and administration		\$	17,608
(c) Total expenditures on fundraising		\$	0
(d) Total expenditures on political activities, inside or outside Canada, from question C5 (b).....		\$	0
(e) Total other expenditures included in line 4950		\$	0
Total amount of gifts made to all qualified donees	5050	\$	0
Total expenditures (add lines 4950 and 5050)	5100	\$	507,154

Other financial information

Permission to accumulate property:

Only registered charities that have written permission to accumulate should complete this section.

• Enter the amount accumulated for the fiscal period, including income earned on accumulated funds	5500	\$	0
• Enter the amount disbursed for the fiscal period for the specified purpose	5510	\$	0

Permission to reduce disbursement quota:

If the charity has received approval to make a reduction to its disbursement quota, enter the amount for the fiscal period	5750	\$	0
--	------	----	---

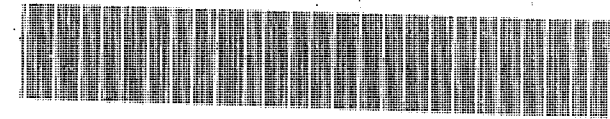
Property not used in charitable activities:

Enter the average value of property not used for charitable activities or administration during:

• The 24 months before the beginning of the fiscal period	5900	\$	0
• The 24 months before the end of the fiscal period	5910	\$	0

Directors/Trustees and Like Officials Worksheet

You must give us complete information for each director/trustee and like official who, at any time during the fiscal period of this return, was a director/trustee and like official and like officials are persons who govern a registered charity. See the reverse for information on filling out this form.



Total number of directors/trustees and like officials:

23 2018-04-30 10011:0626 RR 0001 0952051

Public information		Confidential data	
Last name: Walerius First name: Gerry Initial:		Home address - Street number and name: 5367 Russell Street	
Term Start date (Y/M/D): 2 0 1 5 0 5 2 5 End date (Y/M/D):		City: Port Alberni Prov/Terr: BC Postal code: V 9 Y 8 E 4	
Position: Director At arm's length with other Directors? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		Telephone number: 2 5 0 - 7 2 4 - 5 1 3 4 Date of birth (Y/M/D): 1 9 4 3 0 2 0 3	
Last name: Czigany First name: Nancy Initial:		Home address - Street number and name: 38 5558 Beaver Creek Road	
Term Start date (Y/M/D): 2 0 1 6 0 6 2 1 End date (Y/M/D):		City: Port Alberni Prov/Terr: BC Postal code: V 9 Y 8 G 6	
Position: Director At arm's length with other Directors? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		Telephone number: 2 5 0 - 7 2 4 - 1 1 3 9 Date of birth (Y/M/D): 1 9 4 4 0 6 2 5	
Last name: Docherty First name: Debra-Anne Initial:		Home address - Street number and name: #1 3908 Marpole Street	
Term Start date (Y/M/D): 2 0 1 5 0 5 2 5 End date (Y/M/D):		City: Port Alberni Prov/Terr: BC Postal code: V 9 Y 6 E 2	
Position: Director At arm's length with other Directors? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		Telephone number: 2 5 0 - 7 2 3 - 6 5 0 3 Date of birth (Y/M/D): 1 9 5 6 0 8 2 6	
Last name: Reeves First name: Dave Initial:		Home address - Street number and name: #6 4467 Wallace Street	
Term Start date (Y/M/D): 2 0 1 6 0 6 2 1 End date (Y/M/D):		City: Port Alberni Prov/Terr: BC Postal code: V 9 Y 3 Y 4	
Position: Director At arm's length with other Directors? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		Telephone number: 2 5 0 - 7 2 3 - 6 7 0 6 Date of birth (Y/M/D): 1 9 4 6 0 5 2 0	
Last name: Allen First name: Gay Initial:		Home address - Street number and name: 5900 Falls Road	
Term Start date (Y/M/D): 2 0 1 6 0 1 1 8 End date (Y/M/D):		City: Port Alberni Prov/Terr: BC Postal code: V 9 Y 8 K 8	
Position: Secretary/Treasurer At arm's length with other Directors? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		Telephone number: 2 5 0 - 7 2 3 - 1 6 0 3 Date of birth (Y/M/D): 1 9 4 8 1 1 1 3	
Last name: Corbeil First name: Ron Initial:		Home address - Street number and name: 2406 6th Avenue	
Term Start date (Y/M/D): 2 0 1 6 0 1 1 8 End date (Y/M/D):		City: Port Alberni Prov/Terr: BC Postal code: V 9 Y 2 J 1	
Position: Director At arm's length with other Directors? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		Telephone number: 2 5 0 - 7 2 4 - 2 3 1 6 Date of birth (Y/M/D): 1 9 5 5 1 2 0 1	
Last name: Docherty First name: Malcolm Initial:		Home address - Street number and name: 1 3908 Marpole Street	
Term Start date (Y/M/D): 2 0 1 5 0 5 2 5 End date (Y/M/D):		City: Port Alberni Prov/Terr: BC Postal code: V 9 Y 6 E 2	
Position: President At arm's length with other Directors? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		Telephone number: 2 5 0 - 7 2 3 - 6 5 0 3 Date of birth (Y/M/D): 1 9 3 9 1 2 1 3	
Last name: Ransom First name: Maria Initial:		Home address - Street number and name: 6157 Stuart Ave	
Term Start date (Y/M/D): 2 0 1 7 1 0 1 6 End date (Y/M/D):		City: Port Alberni Prov/Terr: BC Postal code: V 9 Y 9 E 6	
Position: Director At arm's length with other Directors? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		Telephone number: 2 5 0 - 7 2 4 - 1 7 0 0 Date of birth (Y/M/D): 1 9 5 8 0 8 1 6	
Last name: Oscienny First name: Ashley Initial:		Home address - Street number and name: 3580 McKnight	
Term Start date (Y/M/D): 2 0 1 6 0 5 0 1 End date (Y/M/D): 2 0 1 7 0 6 1 3		City: Port Alberni Prov/Terr: BC Postal code: V 9 Y 7 Z 7	
Position: Director At arm's length with other Directors? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		Telephone number: 2 5 0 - 7 3 5 - 4 2 0 7 Date of birth (Y/M/D): 1 9 8 3 1 2 2 5	

Completing the Directors/Trustees and Like Officials Worksheet

Public information

Information from this column is available to the public.

Enter the last name, first name, and initial of the director/trustee or like official.

Term:

Start date: Enter the date the person started in the position.

End date: Enter the date the person left the position. If the person has not left the position, leave this field blank.

Position: Enter the title of the position being held. Each position is generally identified in an organization's governing documents (for example, president, treasurer, secretary). A registered charity may have other officials that have governing powers similar to those of a director or trustee. For example, a religious leader with some governing authority would be considered a like official.

At arm's length with other directors: Tick **Yes** if the person is at arm's length with all other directors/trustees or like officials.

At arm's length is a concept that describes a relationship in which two persons act independently of each other and are not related. Related persons are individuals who are related to each other by blood, marriage or common-law partnership, or adoption. It is also possible that individuals not related by a family connection, but by close business relations, may still be considered not at arm's length. For more information on arm's length, go to canada.ca/cra-forms, select Technical information, then Income Tax, see Income tax folios, select Series 1, then Folio 5 Transfer of Income, Property or Rights to Third Parties, and see Chapter 1 Related Persons Dealing at Arm's Length.

Confidential data

Information from this column will stay confidential and will not be made available to the public except in circumstances in which the release of any or all of the information is required by law or, in certain circumstances, permitted by law.

According to the Income Tax Act, circumstances in which the law requires or permits such information to be disclosed include a court order, warrant, or subpoena issued for a criminal proceeding under an act of Parliament or a legal proceeding relating to the administration or enforcement of the Income Tax Act, the Canada Pension Plan, the Unemployment Insurance Act, or the Employment Insurance Act, or any other act of Parliament or law of a province that allows a tax or duty to be imposed or collected.

Other circumstances in which we are required or permitted by law to disclose certain records include a request made under the authority of the Auditor General Act, a warrant issued by the Canadian Security Intelligence Service Act, and enquiries from the Department of Finance Canada for information to form or evaluate fiscal policy.

Home address: In the proper spaces, enter the full home address, including the street number, street name, city (which could be a town, village, or other municipality), province or territory, and postal code of each director/trustee or like official.

Telephone number: Enter the telephone number at which the person can be reached during the day.

Date of birth: Enter the person's date of birth so that the CRA is better able to identify the individuals who are responsible for managing the charity.

If the director/trustee or like official lives outside the country, enter the person's full mailing address, including the country.

AVSCHS
#10-4467 Wallace Street

Pioneer Cottages
May 1, 2018 to April 30, 2019

REVENUE

Tenant Rent Revenue	346,886	With BC Housing-revenues may change
Vacancy Loss	-11,273	
TOTAL REVENUE	335,613	

EXPENSES

Mortgage Payments	127,166	Demand Loan with Credit Union & Mortgage with BC Housing. Credit Union (May,Jun,Jul,Aug,Sept,Oct) @ \$13758.26/mth and BC Housing (Nov,Dec,Jan,Feb,Mar,Apr) @ \$7436/mth
Replacement Reserve Provision	35,000	
Cablevision	15,857	
Electricity	758	
General Utilities	1,722	
Water & Sewer	8,700	
Total General Utilities	27,037	
Insurance premiums	9,959	
Waste Removal	5,904	
Property Taxes	37645	Property Taxes paid for 2018 (Approx. \$77/unit/mth)
Building Staff Salaries and Benefits	41,438	
Bank Service Charges	492	
Internet	1,722	
Telephone	55	
Legal	1,476	
Memberships & Dues	369	
Total Administration excl Salaries and Audit	4114	
Audit	9840	
Exterior Building Maintenance	1476	
General Maintenance	4920	
Grounds Maintenance	4920	
Snow Removal/Salting	1230	
Total Maintenance excl Salaries	12546	
Total Maintenance	12546	
TOTAL EXPENSES	265700	
TOTAL EXPENSES/Unit/Mth	540	

NET SURPLUS (DEFICIT) **69,913** (require: min. \$35,000 for Replacement Reserve Fund)(underfunded by \$105,000)

AVSCHS **Pioneer Cottages**
#10-4467 Wallace Street **May 1, 2018 to April 30, 2019**

REVENUE

Tenant Rent Revenue	346,886	To Apply for Add.Rent Increase in Oct2018- if accepted, it will be effective mid-2019
Vacancy Loss	-11,273	
TOTAL REVENUE	335,613	

EXPENSES

Mortgage Payments	167,150	Demand Loan with Credit Union , due October 2018. (May,Jun,Jul,Aug,Sep,Oct) \$13758.26/month and (Nov,Dec,Jan,Feb,Mar,Apr) @ \$14100/mth
Replacement Reserve Provision	35,000	
Cablevision	15,857	
Electricity	758	
General Utilities	1,722	
Water & Sewer	8,700	
Total General Utilities	27,037	
Insurance premiums	9,959	
Waste Removal	5,904	
Property Taxes	37645	Property Taxes paid for 2018 (Approx. \$77/unit/mth)
Building Staff Salaries & Benefits	41,438	
Bank Service Charges	492	
Internet	1,722	
Telephone	55	
Legal	1,476	
Memberships & Dues	369	
Total Administration excl Salaries and Audit	4114	
Audit	9840	
Exterior Building Maintenance	1476	
General Maintenance	4920	
Grounds Maintenance	4920	
Snow Removal/Salting	1230	
Total Maintenance excl Salaries	12546	
Total Maintenance	12546	

TOTAL EXPENSES

305684

TOTAL EXPENSES/unit/mth

621

NET SURPLUS (DEFICIT)

29,929

(require: min. \$35,000 for Replacement Reserve Fund)(underfunded by \$105,000)

--

TITLE SEARCH PRINT

2018-09-06, 16:25:39
Requestor: Kim McHale

File Reference:

****CURRENT INFORMATION ONLY - NO CANCELLED INFORMATION SHOWN****

Title Issued Under SECTION 172 LAND TITLE ACT

Land Title District VICTORIA
Land Title Office VICTORIA

Title Number 77443W
From Title Number 49104W

Application Received 1971-06-23

Application Entered 1971-06-29

Registered Owner in Fee Simple
Registered Owner/Mailing Address: ALBERNI VALLEY SENIOR CITIZENS HOMES
BOX 430
PORT ALBERNI, BC

Taxation Authority Port Alberni, City of

Description of Land
Parcel Identifier: 003-037-061
Legal Description:
LOT 2, DISTRICT LOT 1, ALBERNI DISTRICT, PLAN 24577

Legal Notations

HERETO IS ANNEXED EASEMENT CA2149248 OVER THAT PART OF LOT 1, DISTRICT LOT 1, ALBERNI DISTRICT, PLAN 5330 EXCEPT THOSE PARTS IN PLANS 6163, 6407, 6552, 6553, 6564, 6752, 7078, 7775, 9060, 9748, 10801, 10994, 11410, 11734, 11865, 13639, 13685, 15784, 16432, 18042, 19169, 21224, 21463, 25942, 28919, 50602, VIP54601, VIP56962, VIP87123 AND VIP88412 (PID: 001-510-380) SHOWN ON PLAN EPP13977

HERETO IS ANNEXED EASEMENT FB371821 OVER THAT PART OF PID: 001-510-380 LOT 1, PLAN 5330, SHOWN ON PLAN VIP88305

TITLE SEARCH PRINT

2018-09-06, 16:25:39
Requestor: Kim McHale

File Reference:

Charges, Liens and Interests

Nature: UNDERSURFACE RIGHTS
 Registration Number: 107926G
 Registration Date and Time: 1943-12-17 10:10
 Registered Owner: ALBERNI LAND COMPANY LIMITED
 ESQUIMALT AND NANAIMO RAILWAY COMPANY
 Remarks: INTER ALIA
 DD 15734N (BLOCK 175)
 DD 15736N (BLOCK 173)
 DD 15735N (BLOCK 174)
 A.F.B. 36.402.19651F A.F.B. 36.400.19647F
 A.F.B. 36.401.19648F A.F.B. 36.400.19645F
 A.F.B. 36.399.19644F A.F.B. 36.398.19641F
 A.F.B. 36.399.19642F

Nature: COVENANT
 Registration Number: CA1460794
 Registration Date and Time: 2010-02-18 09:24
 Registered Owner: HOMEOWNER PROTECTION OFFICE

Nature: MORTGAGE
 Registration Number: CA1754140
 Registration Date and Time: 2010-10-01 10:21
 Registered Owner: COASTAL COMMUNITY CREDIT UNION (REG NO. FI 114)
 Remarks: INTER ALIA

Nature: ASSIGNMENT OF RENTS
 Registration Number: CA1754141
 Registration Date and Time: 2010-10-01 10:21
 Registered Owner: COASTAL COMMUNITY CREDIT UNION (REG NO. FI 114)
 Remarks: INTER ALIA

Nature: EASEMENT
 Registration Number: CA3228448
 Registration Date and Time: 2013-07-11 10:25
 Remarks: PART IN PLAN EPP27678
 APPURTENANT TO LOT B PLAN 32448; AND
 LEASE J46789

Nature: EASEMENT
 Registration Number: CA3228449
 Registration Date and Time: 2013-07-11 10:25
 Remarks: PART IN PLAN EPP27678
 APPURTENANT TO STRATA LOT A STRATA PLAN VIS5964

Duplicate Infeasible Title NONE OUTSTANDING

TITLE SEARCH PRINT

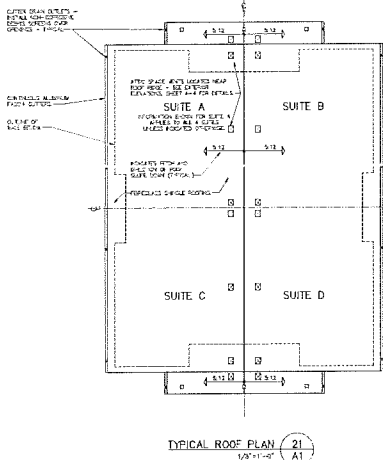
2018-09-06, 16:25:39

File Reference:

Requestor: Kim McHale

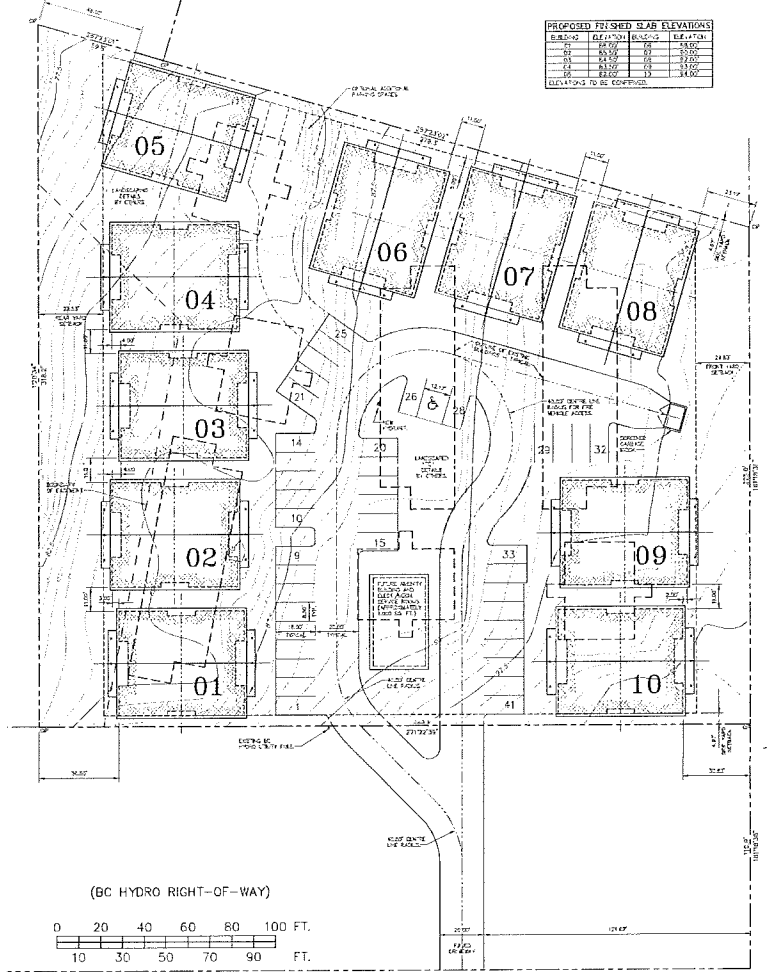
Transfers NONE

Pending Applications NONE



BUILDING	STORY	BUILDING ELEVATION	FINISH ELEVATION
01	01	29.20	30.00
02	01	29.70	30.50
03	01	30.00	30.80
04	01	30.20	31.00
05	01	30.80	31.60
06	01	31.00	31.80
07	01	31.20	32.00
08	01	31.50	32.30

ELEVATIONS TO BE CONFIRMED.



NO.	DATE	DESCRIPTION
1	18 JUL 2018	ISSUED FOR PERMIT REVIEW
2	12 SEP 17	ISSUED FOR PERMIT REVIEW

BUILDING SUMMARY:
 BUILDINGS ARE DESIGNED IN CONFORMANCE WITH PART 9 OF THE BC BUILDING CODE, 2006.
 BUILDINGS ARE CLASSIFIED AS GROUP C, RESIDENTIAL.
 BUILDINGS ARE OF COMBUSTIBLE CONSTRUCTION.
 BUILDINGS ARE FULLY SFR-VULNERED.
 BUILDINGS ARE ONE STOREY IN BUILDING HEIGHT.

LEGAL DESCRIPTION: LOT 2, DISTRICT LOT 1, ALBERNI DISTRICT, PLAN 24577.

CIVIC ADDRESS: 416 TENTH AVENUE.

ZONING: P-1 (INSTITUTIONAL DISTRICT - INCLUDES SENIOR'S HOUSING.)

PARKING: 41 PARKING SPACES PROVIDED - INCLUDES 1 HANDICAP ACCESSIBLE SPACE.
 14 SPACES REQUIRED (1 SPACE PER 3 SITES PER SENIOR'S HOUSING REQUIREMENTS).

BUILDING CALCULATIONS - SUITES:
 TYPICAL BUILDING = 4 ONE BEDROOM SUITES.
 TOTAL NUMBER OF SUITES = 4 x 10 BUILDINGS = 40 ONE BEDROOM SUITES.

BUILDING CALCULATIONS - GROSS FLOOR AREAS:
 TYPICAL BUILDING = 626 SQ. FT. x 4 SUITES = 2,504 SQUARE FEET.
 TOTAL = 2,504 SQ. FT. x 10 BUILDINGS + 1,000 SQ. FT. AVENUE BUILDING = 26,040 SQ. FT.

BUILDING CALCULATIONS - COVERAGE:
 SITE AREA = 69,271 SQ. FT.
 TOTAL BUILDING AREA = 26,040 SQ. FT.
 COVERAGE = 26,040 SQ. FT./69,271 SQ. FT. x 100 = 37.6% (40% MAXIMUM ALLOWED).

SITE INFORMATION:
 SITE INFORMATION DERIVED FROM PLAN OF SURVEY DATED 28 JANUARY, 2010 BY
 ZORIS AND ROLLOCK, BELLS, PORT ALBERNI, BC. FILE NUMBER 15561.

ITEMS	REVISIONS

PROFILES

SEE ALSO GENERAL NOTES SHEET A4

Site Plan
Site Data
Roof Plan

PROJECT: SENIOR CITIZEN'S HOUSING UNITS
 107-108 TENTH AVENUE
 PORT ALBERNI BC
 ALBERNI VALLEY SENIOR CITIZEN'S HOME SOCIETY

DATE: 09 FEBRUARY 2018
PROJ. NO.: 0905
SHEET NO.: A1 of 5

To: Mayor Rattan and City Councilors
cc: MLA Scott Fraser
MP Gord Johns
From: Alberni Valley Senior Citizens Homes Society (AVSCHS)
Gerry Walerius, President
Ron Corbeil, Vice President
Gay Allen, Sec-Tr
Nancy Czigany, Director
Maria Ransom, Director
Leslie Walerius, Director
Date: August 17, 2018

RE: Seeking City Support – Pioneer Cottages Property Taxes

Following yesterday's meeting with the Seniors Advisory Committee, Director Leslie Walerius spoke to the committee about the financial concerns for AVSCHS. I would like to set up a time where the Directors of our Society could meet with the City Councilors regarding the Permissive Tax Exemption, Community Investment Program and the Commercial Revitalization Tax Exemption Programs.

The Alberni Valley Senior Citizens Homes Society has provided clean, safe affordable housing to senior citizens age 55 years and over for over 50 years in the Alberni Valley and our Society has renewed its lease for the land to the Alberni Clayoquot Continuing Care Society (Fir Park Village) for \$1.00/year for 75 years.

Our Board consists of a maximum of 15 directors. Our current directors are between the ages of 66 to 75 with a new director coming on the board in September.

The Board would like to be a Governance Board, but is currently a Managing Board.

Managing Pioneer Towers (55 Units) and Pioneer Cottages (41 Units) has been a challenge these last 5 years. Four Presidents have resigned along with many Directors. The current board has been dealing with items ranging from tenants complaints/concerns from parking to renovations, to aging infrastructure problems, to meetings with community groups (way too many meetings), government agencies & government officials and making application for additional rental increases.

In 2016, the Society hired a maintenance worker and part-time office manager, but this has not eliminated the need for the Board to manage the complexes.

As of today, there are 32 new applications for Pioneer Cottages.

The Society not only requires financial support, but it also requires new members, which the Board understands, is an ongoing problem for many non-profit groups and organizations in the Alberni Valley.

Our Concern:

Currently, AVSCHS receives the Permissive Tax Exemption for Pioneer Towers as the building was built prior to 1974 and is, therefore, eligible as per BC Assessment guidelines. When the Society undertook the rebuilding of Pioneer Cottages, we had many meetings with Mayor Ken McRae, City Manager Ken Watson and City Planner Scott Smith. At no time did the City mention to the Society that we would not be eligible for the Permissive Tax Exemption once the new cottages were built.

Not knowing that the Society would not be eligible for the Permissive Tax Exemption, rental rates were set at \$550.00, otherwise the rents would have been \$650.00 in order to pay the appropriate taxes.

Having gone to the Cottage tenants twice for a voluntary rent increase, and twice rejected, and to the Tower tenants once and 11 rejecting the increase, the Society prepared an Application for the Additional Rental Increase for the Residential Tenancy Branch. Our first application was returned and the Society was asked to resubmit in October 2018. This is a very costly and time-consuming process and there is no guarantee that the Residential Tenancy Branch will approve our application.

With a combination of low rents in both the Cottages and Towers, and with a Demand Loan coming due in October, the Society is facing financial hardship. Pioneer Towers continues to subsidize Pioneer Cottages in order to pay the Property Taxes and this has reduced our ability to maintain an adequate Replacement Reserve Fund for both facilities. Assets valued at: Pioneer Towers (\$2,837,800) and Pioneer Cottages (\$3,270,000) as per BC Assessment.

Pioneer Towers is in need of a façade improvement estimated by Herold Engineering to be approximately \$1.5million. In the last while, the Society has completed: new roof, windows & entry way doors, flooring, replaced lobby furniture, refurbished the elevator, upgraded security, replaced hot water system (changing from hydro to natural gas) and continue to upgrade suites (estimate: up to \$5,000/unit).

The Society has applied for:

1. Permissive Tax Exemption for Pioneer Cottages
Declined – Society to pay taxes beginning 2016
2. Community Investment Program for Pioneer Cottages (for Utilities)
Declined
3. BC Housing – Pioneer Towers Building Façade
Declined
4. ACRD – unable to apply due to Permissive Tax Exemption for Pioneer Towers

The Society has approached BC Housing and has spoken to both Malcolm McNaughton and John McEown. On August 15, 2018, I received information from John McEown that we were not eligible for funding for the façade improvements. We were provided additional information on the Community Partnership Initiative. However, that would involve the building of a new complex, which would involve the displacement of 55 tenants while the building was being demolished, and a new one constructed. At this time, the Directors are not considering this.

The Society will be meeting with the Coastal Community Credit Union at the end of August to discuss renewal of our current Demand Loan (Pioneer Cottages). If the Society can provide the Credit Union with some positive information, this could possibly result in an extension and increase to the loan.

Leslie Walerius, AVSCHS Director, attended the Seniors Advisory Committee yesterday and with the next meeting just days before the Civic Election in October, it was felt that the Society should speak to the Mayor & Council sooner rather than later. The Society has reached out, explored many different avenues and spoken with MLA Scott Fraser, MP Gord Johns and other Non-Profit Societies and community

organizations to discuss what is available to our Society, but all we are left with is "Good Luck" which doesn't pay the bills.

The Society is coming to the end of its rope, and without adequate support, the Society maybe forced to sell both Pioneer Towers & Pioneer Cottages. The Directors have worked hard to keep the complexes going, and for this reason we are again requesting support.

If there is support for local businesses through the "Commercial Revitalization Tax Exemption Program", our Society would like to know how the City can support Charitable, Non-Profit Societies to continue to provide clean, safe, affordable housing for seniors 55 and over which is an important part of the overall rental package for the City of Port Alberni.

The Society would like to meet with you to discuss our situation and gain City support to keep our doors open.

Best Regards,

Gerry Walerius
AVSCHS President

Additional E-mails Information: (Copied into Document)

1. July 2018
From Tim Pley in response to Tax Question
2. August 2018
From John McEown, BC Housing

E-Mail: July 2018 - From Tim Pley to Gay Allen - response to Tax Question

From: Timothy Pley <timothy_pley@portalberni.ca>□

Date: June 7, 2018 at 5:01:14 PM PDT□

To: 'Gay Allen' <gay_allen@live.com>□

Cc: Davina Hartwell <davina_hartwell@portalberni.ca>, Cathy Rothwell <cathy_rothwell@portalberni.ca>, Chris Alemany <chris_alemany@portalberni.ca>, Dan Washington <dan_washington@portalberni.ca>, Denis Sauve <denis_sauve@portalberni.ca>,

Jack McLeman <jack_mcleman@portalberni.ca>, Mike Ruttan
<mike_ruttan@portalberni.ca>, Ron Paulson <ron_paulson@portalberni.ca>,
Sharie Minions <sharie_minions@portalberni.ca> □ Subject: RE: Property Taxes

Good Morning Gay, □

In response to your inquiry, the property at 5251 Argyle St is subject to the City's Revitalization Tax Exemption Bylaw (a property tax incentive program that is meant to encourage the development of properties). As a result property taxes at 5251 Argyle will be lower than otherwise for several years. □ As you are likely aware the property owned by Alberni Valley Senior Citizens Homes Society at 4116 10th Ave was ineligible for a permissive tax exemption from the City in 2016. If the Society's procedures have changed since 2016, the Society's eligibility for a permissive tax exemption may have also changed. The City will soon be taking applications for 2019 permissive tax exemptions. □

Please feel free to contact me if you require further information. □ Tim □

-----Original Message----- □

From: Gay Allen [mailto:gay_allen@live.com] □
Sent: Wednesday, June 06, 2018 11:43 AM □
To: Mike Ruttan; Timothy Pley; Cathy Rothwell □
Subject: Property Taxes □ □

Mayor Ruttan, □ □ The Alberni Valley Senior Citizens Homes Society has received our 2018 Tax Notice for the property at 4116 10th Ave., Port Alberni. □ □ Our land value is \$189,000.00 and improvements are \$3,081,000, total value is \$3,270,000.00. This years taxes are \$34,741.83. □ □ We have reviewed taxes on similar properties in Port Alberni. □ □ The Thunderbird Apartments at 5251 Argyle Street are assessed at, land value is \$88,500.00 and improvements are \$3,890,000.00, total value is \$3,978,500.00. The taxes for 2018 are \$14,869.98. We note that no taxes are collect for the improvement value of this property. □ □ Please provide our Board of Directors with information on the discrepancy of 2018 taxes between our complex and Thunderbird Apartments. □ □ I can be reached by return email at this address. □ □

Your truly, □ □ Gay Allen, Secretary/Treasurer □ Alberni Valley Senior Citizens Homes Society □ □ □ □

Sent from my iPad □ □

This email was virus checked by the City of Port Alberni's email security.

E-Mail: August 2018 From John McEown, BC Housing to Gerry Walerius, AVSCHS President

Hi Gerry,

I was actually just drafting an email to you both. My apologies for not getting back to you sooner, I was on vacation for the middle of July. This is outside the scope of work for BC Housing's Development Strategies team as we generally don't have funding programs available for renovation projects except for our CPI financing program. The alternative option would be investigating redeveloping your site, in which case we should set up another meeting to discuss this. If this is of interest there is currently c

If you are interested in applying for our CPI financing program, I have attached the link here which explains the process to apply for financing:

<https://www.bchousing.org/partner-services/funding-opportunities-for-housing-partners/community-partnership-initiative>

Let me know if there is anything else I am able to do for you.

Thanks,



John Brendan McEown | Senior Development Manager | Development and Asset Strategies

Office: 604-456-8854 | Mobile: 604-363-2334 | jmceown@bchousing.org |

<http://www.bchousing.org>

1701 - 4555 Kingsway, Burnaby, BC V5H 4V8 Canada

From: Leslie/Gerry Walerius (Gmail) <lgwalerius@gmail.com> Sent: August 15, 2018 11:25 AM To: Malcolm McNaughton <mmcnaughton@bchousing.org>; John McEown <jmceown@bchousing.org> Cc: Leslie Walerius <lgwalerius@gmail.com> Subject: Follow-up *Info sent to John****AVSCHS - Information for BC Housing

Good Morning Malcolm and John,

The Alberni Valley Senior Citizens Homes Society (AVSCHS) is following up on the information that was sent July 5th & 18th to BC Housing.

Our Society is requiring information in order to apply for financing or grants for the Pioneer Towers facade improvements.

The Society would like to have the building assessed for the facade improvement or whether the building is a knock down (if this is the case, we do not want to spend dollars on upgrading when we should be preparing to save funds for a new build &/or receive funding through BC Housing).

The Society owns the land & buildings:

Pioneer Towers (55 units)

Pioneer Cottages (41 units) -

Demand Loan is for Pioneer Cottages for new construction 2010-2011

Demand Loan to be renewed October 2018

Leases land to Fir Park Village (\$1.00/year - 75 year lease).

Fir Park Village is managed from the Alberni Clayoquot Continuing Care Society and is a complex care facility.

The new Constitution & By-laws was passed at our AGM in June 2018 and it may have to be changed in order for us to apply for a BC Housing financing. The Board of Directors will need to approve the changes. Our next Board Meeting is September 24, 2018 at 1PM at Pioneer Towers Board Room.

I look forward to hearing from you.

Best Regards,
Gerry Walerius
AVSCHS President
250-724-5134 (home)
lgwalerius@gmail.com

On 2018-07-18, at 11:40 AM, Leslie/Gerry Walerius (Gmail) wrote:

☒

Good Morning Malcolm,

Below is the information I sent to John on July 5, 2018.

Best Regards,
Leslie Walerius
AVSCHS Director

Begin forwarded message:

☒

From: "Leslie/Gerry Walerius (Gmail)" <lgwalerius@gmail.com>
Subject: Fwd: AVSCHS - Information for BC Housing
Date: 5 July, 2018 3:59:12 PM PDT
To: AVSCHS-2016-Ron Corbeil <rmcorbeil@telus.net>

Begin forwarded message:

☒

From: "Leslie/Gerry Walerius (Gmail)" <lgwalerius@gmail.com>
Subject: AVSCHS - Information for BC Housing
Date: 5 July, 2018 3:57:42 PM PDT
To: John McEown <jmceown@bchousing.org>
Cc: Leslie Walerius <lgwalerius@gmail.com>, AVSCHS-Gay Allen
Allen <gay_allen@live.com>, AVSCHS-Ron Corbeil Corbeil
<ronandjill@shaw.ca>
Bcc: czigany@shaw.ca

Good Afternoon John,

Thank you for connecting with me on June 25, 2018, I must apologize for not responding by late last week.

The Alberni Valley Senior Citizens Homes Society (AVSCHS) has been dealing with a couple of large issues this past week - flooding (black water) from a tenants suite requiring extensive work to 3 areas of the building (2 suites & our Activity Room) with estimated costs of over \$20,000.00 and also a hearing with the RTB.

Things are coming under control again, but it's been a trying week for the Board of Directors and our employees.

Deserray, Office Manager, did find a few moments to compile the attached information for your review prior to her leaving on vacation (July 5 to July 16). .

Gerry Walerius, AVSCHS President and myself Leslie Walerius, AVSCHS Director will be away for most of next week (Tuesday to Sunday). If you have any questions that require our attention, please send an e-mail or wait until we return on Monday, July 16, 2018.

Best Regards,
Leslie Walerius, AVSCHS Director
lgwalerius@gmail.com
(250)724-5134 Home Phone

Note: Our Office Manager, is also on Vacation next week.
Deserray's contact information is: pioneertowers16@gmail.com
or phone: 250-724-2013

Please find attached:

1. Herold Engineering Report
2. Draft Financials (approved at AGM June 25, 2018)
3. Constitution/ Bylaws
4. All in One P. Towers Report

Deserray McClary
AVSCHS Manager
Phone: 250-724-2013

<Herold Eng..pdf>
<2018 Draft Financial Statements.pdf>
<AVSCHS model_bylaws _ no red writing.pdf>



CLERK'S DEPARTMENT
REPORT TO COUNCIL

TO: Tim Pley, CAO

FROM: Davina Hartwell, City Clerk

COPIES TO: Mayor and Council
Cathy Rothwell, Director of Finance
Rosalyn Macauley, Deputy Director of Finance

DATE: September 10, 2018

ATTACHMENTS: Community Charter Excerpts
Council's Permissive Tax Exemption Policy
City's current Permissive Tax Exemption Bylaws

**SUBJECT: Permissive Tax Exemptions and Process
Alberni Valley Senior Citizens Home Society**

Issue:

Information for Council regarding the City's permissive tax exemption process and background regarding the Alberni Valley Senior Citizens Home Society to assist Council's understanding and decision-making.

Background:

Current Permissive Tax Exemption Policy

Permissive Tax exemptions are a means for Council to support organizations within the community that further Council's objectives of enhancing the quality of life (economic, social, cultural) and delivering services economically.

The authority for a municipality to grant permissive tax exemptions comes from Section 224 of the *Community Charter* (attached). In addition to meeting the criteria established in the *Community Charter*, organizations applying for a permissive tax exemption must also meet the terms established in the City's policy (attached).

Since 2012, the City has utilized a process that involves the City's Community Investment Program Committee being tasked with reviewing permissive tax exemption applications and making recommendations to Council for consideration. Prior to 2012, a Committee of Council met to review applications and a report was presented to Council with recommendations.

Permissive Tax Exemptions are granted by bylaw which must be adopted by October 31 each year in order to apply for the following year. In order for tax exemptions to apply for 2019 a Bylaw needs to be introduced, public notice of Council's intent to adopt the bylaw given in accordance with the Notice provisions of the *Community Charter*, and the Bylaw adopted by October 31st for forwarding to the BC Assessment Authority. The deadline inviting applications for consideration for 2019 was June 29th, 2018.

In 2015 Council adopted a four year bylaw encompassing the majority of organizations receiving exemptions (2016-2019). For Council's reference, the current permissive tax exemption bylaws are attached. In 2016 applications were invited for a three year term, 2017 for a two year term and 2018 for a one year term thereby having all bylaws expire at the same time. In 2019 all organizations currently receiving exemptions will be required to re-apply for consideration under a new bylaw.

The City's Annual Report summarizes the organizations that received exemptions during 2017. The total amount of taxes foregone in 2017 as a result of permissive tax exemptions was \$316,442.

Pioneer Cottages Permissive Tax Exemption History:

The information below summarizes the history with Alberni Valley Senior Citizens Home Society and the Pioneer Cottages on 10th Avenue:

- Under previous Permissive Tax Exemption Bylaws (previous to 2016), both Pioneer Towers and the old 'cottages' were considered statutorily exempt under Section 220(1)(i) of the Community Charter as "*a building that was constructed or reconstructed with the assistance of aid granted by the Provincial government after January 1, 1947 but before April 1, 1974 and that is owned and used exclusively without profit by a corporation to provide homes for elderly citizens, together with the land on which the building stands*". The Permissive portion of the exemption granted by Council was for the land surrounding the buildings.
- The new cottages were constructed during 2010 and BC Assessment made an error in not removing the statutory exemption classification. The error was discovered during 2015 and the Society was notified accordingly by BC Assessment that the cottages would therefore become fully taxable commencing in 2016. (Pioneer Towers still retains its statutory exemption classification).
- Staff met with the President of the Society following the notification they received from BC Assessment, to discuss their situation and to determine if there was a 'fit' under the City's policy that would qualify them for a continued tax exemption. Staff was advised that the only qualifying criteria for tenancy at the cottages was a minimum age of 55.
- The Society's application for a permissive tax exemption in 2016 was carefully reviewed by the Community Investment Program Committee in accordance with Community Charter legislation and the City's policy and was deemed not to be eligible for an exemption as the Society was unable to demonstrate that their tenants were low income seniors.

Discussion:

Council makes the final decision in granting permissive tax exemptions. In making that decision Council should carefully consider the service and benefit provided to the community by qualifying non-profit organizations. There are non-profit organizations in our community providing significant levels of service and care to seniors and who pay full taxes. It should also be considered that granting a tax exemption to any building owner does not result in the City lowering the total amount of funds that it receives from property taxes. Tax exemptions result in the portion of taxation exempted representing an increase in taxes to be borne by the remainder of taxpayers in that classification.

In previous communications with the Society, the City advised that if the Society could demonstrate through their tenancy agreements that their tenants are low income seniors, then they would be qualified under current City policy to apply for an exemption for Council's consideration. It is also important to note that Council could consider an exemption on a portion of the property, for example, if a means test could be introduced even on a gradual basis as new tenants occupy the units, then a formula could be established that could exempt those particular units from taxation.

A current example of graduated tax exemption is the King George Apartments on 5th Avenue operated by the Canadian Mental Health Association. The permissive tax exemption granted for the period 2016-2019 is for 19 x 1 bed/3 x 2 bed apartments or 51.2% of the building. For the remainder of the building full taxation is assigned.

The Alberni Valley Senior Citizens Homes Society currently receives a statutory exemption for Pioneer Towers and a permissive exemption for the land surrounding the building. The 2018 taxes for the Pioneer Cottages on 10th Avenue was \$34,741.83. The City portion of that amount was \$24,611.37.

Options:

- 1. Undertake a review of the City's Permissive Tax Exemption Policy with Council in early 2019 as part of the Five Year Financial Plan process prior to inviting applications for the 4 year term commencing January 1, 2020.**

It is recommended that Council undertake a review early in the new year regardless of the situation with the AVSCHS and consider its direction and any revisions to its permissive tax exemption policy in conjunction with the Five Year Financial Plan process before inviting applications for the 2020 calendar year and beyond.

- 2. Consider a one year exemption to AVSCHS for 2019 for either a full or partial exemption as long as the Society can demonstrate that at least a portion of their units are rented to low income seniors.**

The estimated taxes for Pioneer Cottages for 2019 is approximately \$35,760 (City portion \$25,350). A permissive exemption for all or a portion of the taxes would assist the Society and allow time for a full review of Council's policy prior to inviting applications for 2020. Council should carefully consider the implications of such an exemption.

- 3. Consider a one year exemption to AVSCHS for 2019 for full or partial exemption without requiring the Society to transition toward verification of low income status of their tenants.**

This option would effectively transfer taxes from the Society to other taxpayers without any assurances that the tenants of the cottages actually require below market rental rates.

- 4. Deny the request for exemption based on the fact that the Society did not apply by the appropriate deadline for consideration.**

Recommendation:

That the report from the City Clerk dated September 10, 2018, be received.

That Council for the City of Port Alberni direct staff to arrange a meeting for Council to discuss and review its policy for provision of permissive tax exemptions in early 2019 in conjunction with the Five Year Financial Plan process and prior to inviting applications for 2020.

Any further direction from Council is requested.

Respectfully submitted,

Davina Hartwell
City Clerk

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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:

- (a) land or improvements that
 - (i) are owned or held by a charitable, philanthropic or other not for profit corporation, and
 - (ii) the council considers are used for a purpose that is directly related to the purposes of the corporation;
- (b) land or improvements that
 - (i) are owned or held by a municipality, regional district or other local authority, and
 - (ii) the council considers are used for a purpose of the local authority;
- (c) land or improvements that the council considers would otherwise qualify for exemption under section 220 [*general statutory exemptions*] were it not for a secondary use;
- (d) the interest of a public authority, local authority or any other corporation or organization in land or improvements that are used or occupied by the corporation or organization if
 - (i) the land or improvements are owned by a public authority or local authority, and
 - (ii) the land or improvements are used by the corporation or organization for a purpose in relation to which an exemption under this Division or Division 6 of this Part would apply or could be provided if the land or improvements were owned by that corporation or organization;
- (e) the interest of a public authority, local authority or any other corporation or organization in land or improvements

that are used or occupied by the corporation or organization if

(i) the land or improvements are owned by a person who is providing a municipal service under a partnering agreement,

(ii) an exemption under section 225 [*partnering and other special tax exemption authority*] would be available for the land or improvements in relation to the partnering agreement if they were used in relation to the service,

(iii) the partnering agreement expressly contemplates that the council may provide an exemption under this provision, and

(iv) the land or improvements are used by the corporation or organization for a purpose in relation to which an exemption under this Division or Division 6 of this Part would apply or could be provided if the land or improvements were owned by that corporation or organization;

(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;

(h) in relation to property that is exempt under section 220

(1) (i) [*seniors' homes*] or (j) [*hospitals*], any area of land surrounding the exempt building;

(h.1) in relation to land or improvements, or both, exempt under section 220 (1) (l) [*independent schools*], any area of land surrounding the exempt land or improvements;

(i) land or improvements owned or held by an athletic or service club or association and used as a public park or recreation ground or for public athletic or recreational purposes;

(j) land or improvements owned or held by a person or organization and operated as a private hospital licensed under the *Hospital Act* or as a licensed community care facility, or registered assisted living residence, under the *Community Care and Assisted Living Act*;

(k) land or improvements for which a grant has been made, after March 31, 1974, under the *Housing Construction (Elderly Citizens) Act* before its repeal.

(3) The authority under subsection (2) (e) and (g) to (j) is not subject to section 25 (1) [*prohibition against assistance to business*].

(4) Subject to subsection (5), a bylaw under this section

(a) must establish the term of the exemption, which may not be longer than 10 years,

(b) may only be adopted after notice of the proposed bylaw has been given in accordance with section 227 [*notice of permissive tax exemptions*], and

(c) does not apply to taxation in a calendar year unless it comes into force on or before October 31 in the preceding year.

(5) Subsection (4) (a) and (b) does not apply in relation to exemptions under subsection (2) (f), (h) and (h.1).

(6) If only a portion of a parcel of land is exempt under this section, the bylaw under this section must include a description of the land that is satisfactory to the British Columbia Assessment Authority.

(7) A bylaw under this section ceases to apply to property, the use or ownership of which no longer conforms to the conditions necessary to qualify for exemption and, after this, the property is liable to taxation.

TITLE: PERMISSIVE TAX EXEMPTION				
EFFECTIVE DATE: June 25/13	DEPARTMENT: Clerks	AUTHORIZED BY: Council	REPLACES: May 25/04	PAGE 1 OF 3

PREAMBLE

Permissive tax exemption is a means for Council to support organizations within the community which further Council's objectives of enhancing quality of life (economic, social, cultural) and delivering services economically. This policy guides identification of organizations meeting Council's objectives.

POLICY

1. Overall Amount

The total amount of revenue to be foregone by permissive tax exemptions will be set by Council during the development of the Five Year Financial Plan. Where exemptions of qualified applicants exceed available financial resources, reductions to individual applicants will be attempted on a fair and equitable basis, across the board.

2. Process

Council will consider applications for permissive tax exemptions annually. The opportunity to apply will be advertised 2 times in the local newspaper and letters will be mailed to organizations having an exemption which will expire at the end of the current year so that they may apply for renewal.

Applications must be submitted on prescribed forms available from City Hall, to the City Clerk, before August 1st of each year. The City Clerk will review the applications for completeness, and arrange contact with applicants for addition information as necessary.

Application forms must be accompanied by:

- Copy of financial statements;
- Copy of state of title certificate or lease agreement, as applicable; and
- Site plan of subject property.

The City Clerk will present a summary report of the applications, relative to the eligibility criteria, to the appropriate Review Committee and arrange for delegations to the Committee by applicants as necessary.

3. Eligibility Criteria

Application of this permissive tax exemption policy is subject to applicable provincial legislation. Applicants are encouraged to familiarize themselves with the legislation.

In assessing the application of permissive tax exemption to the land or buildings occupied by a qualifying organization, Council will consider the following priorities for granting an exemption:

The land or buildings shall provide for at least one of the following:

- athletic or recreational programs or facilities for public use;
- services for special needs groups;
- facilities or programming for youth and seniors;
- protection and maintenance of important community heritage;
- seniors care facility;
- arts, cultural or educational programs or facilities;
- emergency or rescue services;
- services for the public in a formal partnership with the City or;
- preservation to an environmental or ecologically sensitive area designated within the Official Community Plan.

Where the land was provided by the City consideration will be given whether the land was granted or otherwise provided by the City to the organization on the understanding that taxes would continue to be paid.

4. Duration of Exemption

Eligible organizations may be considered for tax exemptions exceeding one year (to a maximum of four years) where it is demonstrated that the services/benefits they offer to the community are of a duration equal or greater than the period of tax exemption).

Groups receiving a permissive tax exemption greater than one year in duration will be required to confirm their continued qualification for the exemption annually.

For permissive tax exemptions exceeding one year in duration, the permissive tax exemption will be reconsidered if the status of the group or benefit to the community changes, with the intent of revoking the permissive tax exemption and/or requiring repayment of the taxes forgone.

5. Extent and Conditions

Council may designate only a portion of the land/improvements as exempted where the following circumstances exist:

- A portion of the land /improvements is used by the private sector and/or organizations not meeting Council's criteria;
- the applicant already receives a grant-in-aid or other benefit from the City;
- the area does not contribute to the community benefit;
- budget constraints as indicated in Section 1 of this policy.

6. PLACES OF PUBLIC WORSHIP EXEMPTION BYLAW

Statutory exemptions are provided to buildings used for public worship, and land beneath the building. All other land and buildings ancillary to the place of public worship are taxable unless a permissive tax exemption is granted by Council. The Places of Public Worship Exemption Bylaw will be reviewed every four (4) years in conjunction with the term of the Permissive Tax Exemption Bylaw to ensure that the relevant exemptions remain applicable and if necessary to make recommendations to Council in regards to potential Bylaw amendments.

CITY OF PORT ALBERNI

BYLAW NO. 4920

PERMISSIVE TAX EXEMPTION

WHEREAS Section 224 of the *Community Charter*, RSBC 2003 provides that the Council may by bylaw, in accordance with the section, exempt land or improvements or both from taxation under Section 197 (1) (a) of the *Community Charter* to the extent, for the period and subject to the conditions provided in the bylaw, and;

WHEREAS Council deems it appropriate to exempt certain properties from taxation.

NOW THEREFORE THE MUNICIPAL COUNCIL OF THE CITY OF PORT ALBERNI, IN OPEN MEETING ASSEMBLED, ENACTS AS FOLLOWS:

1. Title

This Bylaw may be known and cited for all purposes as "**Permissive Tax Exemption Bylaw 2017, Bylaw No. 4920**".

2. Exempted Properties

The lands, and all improvements thereon unless otherwise indicated, as set out in Schedule "A" are exempted from taxation for the period described in Schedule "A" in accordance with Section 224(2) of the *Community Charter*.

READ A FIRST TIME THIS 12TH DAY OF SEPTEMBER, 2016.

READ A SECOND TIME THIS 12TH DAY OF SEPTEMBER, 2016.

READ A THIRD TIME THIS 12TH DAY OF SEPTEMBER, 2016.

PUBLIC NOTICE PROVIDED PURSUANT TO SECTION 94 OF THE COMMUNITY CHARTER.

FINALLY ADOPTED THIS 11TH DAY OF OCTOBER, 2016.



Mayor



Clerk

**BYLAW NO. 4920
SCHEDULE A
DESCRIPTION OF PERMISSIVE TAX EXEMPTIONS 2017-2019**

Roll No.	Owner	Civic Address	Legal Description
Municipal Property			
011-0159-00	Ooh-ah-Tluk-Kuu-Wil Society	4890 Beaver Creek Road	Lot A, District Lot 11, Alberni District, Plan VIP1285
007-123-434	Port Alberni Shelter Society	3978 – 8 th Avenue	Lot 2-3, Block 178, District Lot 1, Alberni District, Plan VIP1603
001-444-778	Port Alberni Shelter Society	4024 – 6 th Avenue	Lot 1, District Lot 1, Alberni District, Plan VIP16913
007-113-552	Port Alberni Shelter Society	4540 Maitland Street	Lot 1, Block 178, District Lot 1, Alberni District, Plan VIP1603
005-837-511	Port Alberni Shelter Society	3551 – 12 th Avenue	Lot 1, District Lot 1, Alberni District, Plan VIP6418

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CITY OF PORT ALBERNI

BYLAW NO. 4970

PERMISSIVE TAX EXEMPTION

WHEREAS Section 224 of the Community Charter, RSBC 2003 provides that the Council may by bylaw, in accordance with the section, exempt land or improvements or both from taxation under Section 197 (1) (a) of the Community Charter to the extent, for the period and subject to the conditions provided in the bylaw, and;

WHEREAS Council deems it appropriate to exempt certain properties from taxation.

NOW THEREFORE THE MUNICIPAL COUNCIL OF THE CITY OF PORT ALBERNI, IN OPEN MEETING ASSEMBLED, ENACTS AS FOLLOWS:

1. Title

This Bylaw may be known and cited for all purposes as "Permissive Tax Exemption Bylaw 2019, Bylaw No. 4970".

2. Exempted Properties

The following lands, and all improvements thereon are exempted from taxation for the 2019 tax year in accordance with Section 224(2) of the Community Charter.

Roll No.	Owner	Civic Address	Legal Description
Municipal Property			
990-0307-20	McLean Mill Society	3100 Kingsway Ave.	Lot A, DL1, Plan 49411

READ A FIRST TIME THIS 13TH DAY OF AUGUST, 2018.


READ A SECOND TIME THIS 13TH DAY OF AUGUST, 2018.

READ A THIRD TIME THIS 13TH DAY OF AUGUST, 2018.

PUBLIC NOTICE PROVIDED PURSUANT TO SECTION 94 OF THE COMMUNITY CHARTER.

FINALLY ADOPTED THIS 4TH DAY OF SEPTEMBER, 2018.


Mayor


Clerk

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PUBLIC NOTICE Permissive Tax Exemption

Council for the City of Port Alberni will consider adoption of Permissive Tax Exemption Bylaw, 2019, Bylaw No. 4970 at their Regular Meeting of September 4, 2018 at 7:00 p.m. in City Hall Council Chambers, 4850 Argyle Street. Copies of the bylaw are available from the City Clerk's Department at City Hall. Comments regarding the proposed bylaw are requested in writing by 12 noon on Monday, September 4, 2018. For more information please contact:

Davina Hartwell, City Clerk Phone: 250-720-2810 e-mail:
davina_hartwell@portalberni.ca

Roll No.	Owner	Civic Address	Legal Description	Est. City Taxes Foregone 2019
990-0307-20	McLean Mill Society (Train Station)	3100 Kingsway Ave.	Re: Lot A, DL 1, Plan 49411 (Train Station)	\$6,000.00

AV News August 22 and 29
PNPP
Reception

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CITY OF PORT ALBERNI

BYLAW NO. 4887

A BYLAW TO EXEMPT CERTAIN LANDS AND
IMPROVEMENTS FROM TAXATION FOR THE YEAR 2016

Whereas Section 224 of the *Community Charter*, RSBC 2003 provides that the Council may by bylaw, in accordance with the section, exempt land or improvements or both from taxation under Section 197 (1) (a) of the *Community Charter* to the extent, for the period and subject to the conditions provided in the bylaw, and;

Whereas Council deems it appropriate to exempt certain properties from taxation.

NOW THEREFORE THE MUNICIPAL COUNCIL OF THE CITY OF PORT ALBERNI IN OPEN MEETING ASSEMBLED ENACTS AS FOLLOWS:

1. Title

This Bylaw may be known and cited for all purposes as "**Permissive Tax Exemption Bylaw 2016, Bylaw No. 4887**".

2. Exempted Properties

The lands, and all improvements thereon unless otherwise indicated, as set out in Schedule "A" are exempted from taxation for the period prescribed in Schedule "A" in accordance with Section 224 of the *Community Charter*.

READ A FIRST TIME THIS 14TH DAY OF SEPTEMBER, 2015.

READ A SECOND TIME THIS 14TH DAY OF SEPTEMBER, 2015.

READ A THIRD TIME THIS 14TH DAY OF SEPTEMBER, 2015.

PUBLIC NOTICE PROVIDED PURSUANT TO SECTION 94 OF THE *COMMUNITY CHARTER*.

FINALLY ADOPTED BY COUNCIL THIS 28TH DAY OF SEPTEMBER, 2015.



Mayor



Clerk

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**BYLAW NO. 4887
SCHEDULE A
DESCRIPTION OF PERMISSIVE TAX EXEMPTIONS 2016-2019**

Roll No.	Owner	Civic Address	Legal Description
Municipal Property			
092-0691-10	Alberni District Fall Fair	3737 Roger St.	Lot 1, DL92, Plan VIP 27429 exc. Plan VIP58940 (included in lease from City to Fall Fair)
092-0694-00*	Alberni District Fall Fair <i>* Alberni Fall Fair owns</i>	4090 Hollywood St.	Portion of Lot 2, DL 92, Plan 29389 <i>(as outlined on Schedule A-1)</i>
092-0696-10*	Alberni District Fall Fair <i>* Alberni Fall Fair owns</i>	4480 Vimy St.	Lot A, DL 92, Plan VIP31446 exc. Plan VIP58940, & Exc PL VIP87123 VIP88262 & EPP12140 (included in lease)
990-0511-10	Alberni District Fall Fair	Anderson Ave.	Lot 1, DL 1, AD Plan VIP5330 except plan multiple, that part included in lease from the City of Port Alberni
092-0691-15	666082 BC Ltd (dba Alberni Valley Bulldogs)	3737 Roger Street	Lot 1, DL 92, Plan 27429 <i>(as outlined on Schedule A-2.1 and A-2.2)</i>
001-3107-02	Alberni Valley Childcare Society (Stepping Stones Too)	4222 Cedarwood St.	Portion of Lot 15, Block 5, DL 1, Plan 11410 <i>(as outlined on Schedule A-3)</i>
001-3380-01	Alberni Valley Curling Club	3250 9th Ave.	Portion of Lot 1, DL 1, Plan 14814 <i>(as outlined on Schedule A-4)</i>
092-0696-03	Alberni Valley Junior Baseball Association	4000 Compton Rd.	Lot A, DL 13, Plan 29927 <i>(as outlined on Schedule A-5)</i>
092-0691-03	Alberni Valley Minor Hockey Association	3737 Roger St.	Office within Multiplex - Portion of Lot 1, Plan 5330 <i>(as outlined on Schedule A-6)</i>
092-0696-01	Alberni Valley Minor Softball	4200 Wood Ave.	Portion of Lot A, DL 92, Plan 31446 <i>(as outlined on Schedule A-7)</i>
092-0696-02	Alberni Valley Youth Soccer Association	4200 Wood Ave.	Portion of Lot A, DL 92, Plan 31446 <i>(as outlined on Schedule A-8)</i>
014-0506-10	BC SPCA	4936 Broughton St.	Part of Lot B, DL 14, Plan 31798 and Part of Lot A, DL 137, Plan 62423, Part of DL 143
001-1562-00, 001-1563-00, 001-1564-00	Community Arts Council of the Alberni Valley (Rollin Art Centre)	3061-3098 8th Ave.	Lots 20-22, Block 150, DL 1, Plan 197B
990-0513-02	Echo Sunshine Club	4255 Wallace St.	Portion of Lot 1, DL 1, Plan 5330 <i>(as outlined on Schedule A-9)</i>
092-0691-02	Mount Arrowsmith Skating Club	3737 Roger St.	Office within Multiplex, Portion of Lot 1, Plan 27429 <i>(as outlined on Schedule A-10)</i>
990-0513-03	Port Alberni Aquatic - Tsunami Swim Club	4255 Wallace St.	Portion of Lot 1, DL 1, Plan 5330 <i>(as outlined on Schedule A-11)</i>
990-0513-01	Port Alberni Lawn Bowling Club	4255-A Wallace St.	Portion of Lot 1, DL 1, Plan 5330 <i>(as outlined on Schedule A-12)</i>

001-3380-00	Port Alberni Men's Slowpitch League concession-168 sq.ft.)	3250 9th Ave.	Part of Lot 1, District Lot 1, Plan 14814 (as outlined on Schedule A-13)
001-3380-01	Western Vancouver Island Industrial Heritage Society (Portion of old Arena - 9th Ave.)	3250 9th Ave.	Portion of Lot 1, DL 1, Plan 14815 (as outlined on Schedule A-14)
990-0307-20	Western Vancouver Island Industrial Heritage Society (Train Station)	3100 Kingsway Ave.	Lot A, DL 1, Plan 49411 (as outlined on Schedule A-15)
Charitable or Not for Profit			
001-0874-00	Alberni Community & Women's Services Society	3082 3 rd Ave.	Portion of Lot 1, DL 1, AD Plan VIP56667 (as outlined on Schedule A-16)
013-0399-01	Alberni Community & Women's Services Society		Lot A, DL 13, Plan 64605
001-0821-00	Alberni Valley Hospice Society (Ty Watson House)	2649 2nd Ave.	Lots 23-24, Block 67, DL 1, Plan 197B
014-0511-00	Alberni Valley Rescue Squad	4790 Tebo Ave.	Lot 2, DL 137, Plan 52779
001-3910-00	Bread of Life Centre	3130 3rd Ave.	Lot A, DL 1, Plan 30733
001-0943-00	Canadian Mental Health Association, Port Alberni Branch	3178 2nd Ave.	Lot 2, Block 85, DL 1, Plan 197
001-3939-00	Canadian Mental Health Association, Port Alberni Branch	3131 5th Ave. (19 x 1 bed; 3 x 2 bed)	Portion of Lot 1, DL 1, Plan VIP33433
001-3410-00	CTH Management Association (Kiwani's Hilton Children's Centre)	4325 Neill St.	Lots 5 & 6, DL 1, Plan 15331
001-0649-00	Falls Road Eagles Hall Society	3561 - 3rd Avenue	Lot 21, Block 50, District Lot 1, Plan 197B
001-0971-00	Port Alberni Association for Community Living	3009 1st Ave.	Lot 13, Block 86, DL 1, Plan 197
001-3703-00	Port Alberni Association for Community Living	3008 2nd Ave.	Lot A, DL 1, Plan 26322 + Lot 15, Blk 86, DL1 Plan 197
092-0417-00	Port Alberni Association for Community Living	3585 Huff Dr.	Lot 57, DL 92, Plan 39317
001-0034-00	Port Alberni Association for Community Living	4471 Margaret St.	Lot 2, Block 4, DL 1, Plan 197
001-3048-00	Port Alberni Association for Community Living	4521 Dogwood	Lot 14 - 15, Blk 2, DL1, VIP11410
001-3167-02	Port Alberni Maritime Heritage Society (Marine Interp/Discovery Centre/ Lighthouse)	2900 Harbour Rd.	Portion of DL 1 adjacent to Plan 11583, Block 112A - located on the Pier at Harbour Quay Marina (as outlined on Schedule A-17)
001-1168-10	Port Alberni Maritime Heritage Society (Banfield LifeBoat)	5425 Argyle St.	Portion of Lot A, DL 1 and 118, Plan 73300 (as outlined on Schedule A-18)

001-3107-03	Port Alberni Youth Centre Society	4210 Cedarwood St.	Lot 15, DL 1, Plan EPP9096
001-0726-00	Portal Players Dramatic Society	4904 Argyle St.	Amended Lot 3, Block 55, DL 1, Plan 197B
001-0100-00	Pot Luck Ceramics	4473 Gertrude St.	Lot 2, Block 9, District Lot 1, Plan 197
001-3579-00	Somass War Memorial Building Society (Royal Canadian Legion Branch 293)	4680 Victoria Quay	Portion of Lot A, Plan 56012 (as outlined on Schedule A-19)
Public Athletic or Recreational			
092-0691-04	Alberni Athletic Association	3727 Roger St.	Lot A, DL 92, Plan EPP6009
091-0077-05	Port Alberni Black Sheep Rugby Club	3420 Argyle St.	Lot A, DL 91, Plan 63503
091-0077-10	Port Alberni Gymnastics Association	3450 Argyle St.	Lot 1, DL 91, Plan 60758
Seniors/Community Care/Private School			
001-3931-00	Alberni-Clayoquot Continuing Care Society (Fir Park Village)	4411 Wallace St.	Lot B, DL 1, Plan 32448
001-3556-10	Alberni-Clayoquot Continuing Care Society (Echo Village)	4200 10 th Ave.	Lot A, DL 1, Plan VIS5964
001-3930-00	Alberni Valley Senior Citizens' Homes (Pioneer Towers)	4467 Wallace St.	Lot A, District Lot 1, Plan 32448
001-2527-00	John Paul II Catholic School	4006 8th Ave.	Lot A, DL 1, Plan 6564 (Exc. Plan 55599)