




Electoral Area Property Taxes

As a regional district, the Capital Regional District (CRD) does not directly collect property taxes from electoral area property owners. Instead, the [Provincial Surveyor of Taxes](#)  collects revenue on behalf of the CRD and the hospital district (CRHD).

The CRD delivers local, sub-regional and regional services to residents within electoral areas. Each service is budgeted for separately and the tax burden is shared between participating municipalities and electoral areas as set out in each service bylaw. For local services delivered to a smaller area within an electoral area, taxes are only levied for those within the boundaries of that service. [Read more on property taxes in rural areas](#) 

Permissive Tax Exemptions


The CRD may exempt non-profit organizations from taxation for a specified period of time. This exemption is granted by bylaw under the authority of Section 391 of the [Local Government Act](#) .

Property tax exemptions remove the assessed value of that property from the total taxable assessed value in a service or area. This means the remaining assessed values generate the total tax revenue required for each tax category collected by the Surveyor of Taxes, including School Tax, Islands Trust, Hospital Districts, BC Assessment, Municipal Finance Authority and Regional District services.

Exemptions may be limited to a specified portion of the net taxable value of the property to which the exemption applies.

Eligibility

Eligible non-profit organizations include:

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

Application process

Applications are evaluated and considered by the Board annually; the application deadline is July 31 each year. To apply, applicants must submit the following to the CRD:

- a letter requesting an exemption,
- [an application form \[PDF/2.3MB\]](#), and
- a copy of their property assessment notice.

Applicants meeting all criteria are included in a bylaw to authorize electoral area permissive tax exemptions and presented to the Board for approval.

Applicants will be notified of submissions to the Board and any subsequent approvals.

Once approved, the CRD submits the bylaw authorizing the exemptions to the BC Assessment Authority to be included in the following year's assessment roll.

Contact Information

For more information about the process, please contact us by [email](#).

Additional Resources

[!\[\]\(cbe80b694ebd74fcfe136a095b608235_img.jpg\) Exemption and Tax Relief Programs](#)

[!\[\]\(a03a7eb2f4046e1d3c76772003e549ea_img.jpg\) Property Taxes in Rural Areas](#)

[!\[\]\(cbe2492b119e39e02a1dab2af4a4b296_img.jpg\) Local Government Act, section 391](#)

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