

**THE CORPORATION OF THE VILLAGE OF TELKWA
FINANCIAL PLAN FOR 2022 TO 2026, BYLAW NO. 752, 2022**

This being a bylaw of the Corporation of the
Village of Telkwa "Financial Plan for 2022 to 2026"

The Council of the Corporation of the Village of Telkwa in open meeting assembled enacts as follows:

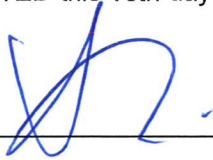
- 1 This Bylaw may be cited for all purposes as the Village of Telkwa "Five Year Financial Plan Bylaw No. 752, 2022".
- 2 Schedules "A", "B", "C", "D", "E" and "F" attached hereto and made part of this by-law are hereby Adopted and comprise the Financial Plan for the Village of Telkwa for the period commencing January 1, 2022 and ending December 31, 2026.

READ A FIRST TIME this 26th day of April, 2022

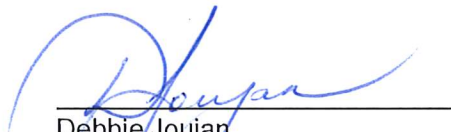
READ A SECOND TIME this 26th day of April, 2022

READ A THIRD TIME this 26th day of April, 2022

ADOPTED this 10th day of May, 2022



Deputy Mayor



Debbie Joujan
Chief Administrative Officer/
Corporate Officer, CMC

**Village of Telkwa
Five Year Financial Plan
2022-2026
Consolidated All Funds**

Schedule A

	2022	2023	2024	2025	2026
Consolidated Revenue:					
Municipal Property Taxation	\$ 936,529	\$ 955,372	\$ 972,487	\$ 989,929	\$ 1,007,705
Parcel Taxes	\$ 11,660	\$ 11,660	\$ 11,660	\$ 11,660	\$ 11,660
1% Utility Taxes & Grants in Lieu of Taxes	\$ 39,212	\$ 39,212	\$ 39,212	\$ 39,212	\$ 39,212
Fee and Charges & Revenue From Own Sources	\$ 817,017	\$ 812,256	\$ 819,873	\$ 827,639	\$ 835,559
Grant Funding & Transfers from Governments	\$ 2,544,861	\$ 2,307,278	\$ 1,466,322	\$ 2,821,818	\$ 820,462
Borrowing - Equipment Financing	\$ 202,000	\$ -	\$ 100,000	\$ -	\$ -
Transfer from Capital Reserves	\$ 1,102,213	\$ 473,521	\$ 488,477	\$ 73,477	\$ 53,477
Transfer from Gas Tax Funds	\$ 460,226	\$ -	\$ -	\$ -	\$ -
Transfer from General, Water and Sewer Surplus	\$ 451,948	\$ 34,103	\$ 35,285	\$ 36,493	\$ 37,727
Transfer from Equity in Capital Assets	\$ 550,000	\$ 550,000	\$ 550,000	\$ 550,000	\$ 550,000
Total	\$ 7,115,666	\$ 5,183,402	\$ 4,483,316	\$ 5,350,228	\$ 3,355,802
Consolidated Expenditures:					
General Operating Expenses & Special Projects	\$ 2,312,567	\$ 1,928,134	\$ 1,943,406	\$ 1,964,067	\$ 1,985,119
Water Operating Expenses & Special Projects	\$ 315,770	\$ 305,554	\$ 308,389	\$ 311,281	\$ 314,231
Sewer Operating Expenses & Special Projects	\$ 176,364	\$ 177,901	\$ 179,469	\$ 181,069	\$ 182,700
Capital Expenditures	\$ 3,469,951	\$ 1,896,111	\$ 1,150,000	\$ 2,010,000	\$ -
Annual Debt Payments	\$ 38,442	\$ 55,654	\$ 55,654	\$ 55,654	\$ 45,477
Transfer to Reserves & Surplus	\$ 252,572	\$ 270,048	\$ 296,398	\$ 278,157	\$ 278,275
Amortization of Capital Assets	\$ 550,000	\$ 550,000	\$ 550,000	\$ 550,000	\$ 550,000
Total	\$ 7,115,666	\$ 5,183,402	\$ 4,483,316	\$ 5,350,228	\$ 3,355,802

**Village of Telkwa
Five Year Financial Plan
2022-2026
General Fund**

Schedule B

		Five Year Plan				
		2022	2023	2024	2025	2026
General Revenue:						
Property Taxation	General Municipal	\$ 765,529	\$ 780,840	\$ 796,457	\$ 812,386	\$ 828,634
	Dike	\$ 5,350	\$ 5,350	\$ 5,350	\$ 5,350	\$ 5,350
	Transit System	\$ 18,805	\$ 19,400	\$ 19,400	\$ 19,400	\$ 19,400
	Fire Protection	\$ 146,845	\$ 149,782	\$ 151,280	\$ 152,793	\$ 154,321
1% Utility Tax and Grants in Lieu of Taxes		\$ 39,212	\$ 39,212	\$ 39,212	\$ 39,212	\$ 39,212
Fee and Charges and Revenue from own Sources	District Heating	\$ 20,500	\$ 20,500	\$ 20,500	\$ 20,500	\$ 20,500
	Cemetery	\$ 9,100	\$ 9,100	\$ 9,100	\$ 9,100	\$ 9,100
	Licenses & Rentals	\$ 27,125	\$ 27,125	\$ 27,125	\$ 27,125	\$ 27,125
	Garbage Services	\$ 65,000	\$ 66,290	\$ 67,606	\$ 68,948	\$ 70,317
	Recycle Program	\$ 34,100	\$ 21,816	\$ 22,034	\$ 22,255	\$ 22,477
	Recreation Fees and Charges	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000
	Other Revenues from own Sources	\$ 106,666	\$ 106,936	\$ 106,936	\$ 106,936	\$ 106,936
	Transit Other	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Grant Funding	Unconditional Grants and Government Transfers	\$ 577,144	\$ 582,394	\$ 582,394	\$ 587,892	\$ 587,892
	Fire Dept Grants incl Contributions from Regional District	\$ 143,845	\$ 152,616	\$ 152,728	\$ 152,726	\$ 151,370
	Emergency Services Grants	\$ -	\$ -	\$ -	\$ -	\$ -
	Economic Development/Tourism/Planning Grants	\$ 105,240	\$ 81,200	\$ 81,200	\$ 81,200	\$ 81,200
	Miscellaneous Special Projects Grants	\$ 54,360	\$ -	\$ -	\$ -	\$ -
	General Capital Projects Grants	\$ 618,216	\$ 687,504	\$ -	\$ -	\$ -
Transfer from Reserves and Gas Tax Deferred Revenue	General Special Projects and Other (Reserve funding)	\$ 226,797	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
	Fire Dept Special Projects and Other (Reserve funding)	\$ 72,265	\$ 60,477	\$ 80,477	\$ 55,477	\$ 45,477
	Fire Dept Capital (Reserve Funding)	\$ 10,000	\$ 125,000	\$ 125,000	\$ -	\$ -
	General Capital Funding (Reserves)	\$ 179,694	\$ 44,900	\$ 75,000	\$ -	\$ -
	General Capital Funding (Gas Tax Funds)	\$ 30,000	\$ -	\$ -	\$ -	\$ -
Transfer from General Surplus	General Special Projects and Other	\$ 100,470	\$ 34,103	\$ 35,285	\$ 36,493	\$ 37,727
	Fire Dept Special Projects/Capital Funding					
	General Capital Funding	\$ 185,302	\$ -	\$ -	\$ -	\$ -
Borrowing - Capital Project Funding	General Capital	\$ -	\$ -	\$ 100,000	\$ -	\$ -
	Fire Department Capital	\$ 202,000	\$ -	\$ -	\$ -	\$ -
Collections for Other Taxing Authorities		\$ 867,440	\$ 867,440	\$ 867,440	\$ 867,440	\$ 867,440
TOTAL GENERAL REVENUE		\$ 4,627,005	\$ 3,905,985	\$ 3,388,524	\$ 3,089,232	\$ 3,098,478

**Village of Telkwa
Five Year Financial Plan
2022-2026
General Fund**

Schedule B

		Five Year Plan				
		2022	2023	2024	2025	2026
General Expenditures:						
Legislative		\$ 120,913	\$ 108,951	\$ 110,010	\$ 111,090	\$ 112,192
Administration		\$ 722,392	\$ 732,418	\$ 742,644	\$ 753,075	\$ 763,715
Fire Protection		\$ 252,176	\$ 226,124	\$ 223,064	\$ 225,026	\$ 227,004
Emergency Services		\$ 10,250	\$ 10,250	\$ 10,250	\$ 10,250	\$ 10,250
Economic Development/Tourism/Planni		\$ 210,767	\$ 85,700	\$ 85,700	\$ 85,700	\$ 85,700
Bylaw Control		\$ 19,600	\$ 19,600	\$ 19,600	\$ 19,600	\$ 19,600
Building Inspection		\$ 35,500	\$ 35,500	\$ 35,500	\$ 35,500	\$ 35,500
Engineering		\$ 84,180	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Public Works		\$ 401,583	\$ 412,619	\$ 416,633	\$ 420,728	\$ 424,905
Dike System		\$ 13,541	\$ 13,752	\$ 13,967	\$ 14,186	\$ 14,410
District Heating		\$ 37,257	\$ 37,552	\$ 37,853	\$ 38,160	\$ 38,473
Cemetery		\$ 11,179	\$ 11,327	\$ 11,478	\$ 11,632	\$ 11,789
Garbage Collection		\$ 34,811	\$ 35,254	\$ 35,706	\$ 36,167	\$ 36,637
Recycle Program		\$ 32,473	\$ 20,112	\$ 20,254	\$ 20,399	\$ 20,547
Transit System		\$ 24,400	\$ 24,400	\$ 24,400	\$ 24,400	\$ 24,400
Recreation & Culture		\$ 147,838	\$ 149,575	\$ 151,347	\$ 153,154	\$ 154,997
Miscellaneous Special Projects		\$ 153,707	\$ -	\$ -	\$ -	\$ -
Annual Debt Payments	Fire Department	\$ 38,442	\$ 55,654	\$ 55,654	\$ 55,654	\$ 45,477
Transfer to Reserves	Capital Reserves	\$ 111,007	\$ 116,257	\$ 116,257	\$ 121,755	\$ 121,755
	Fire Department Reserves	\$ 72,337	\$ 81,097	\$ 105,767	\$ 80,316	\$ 78,687
Capital Expenditures	General Capital	\$ 1,013,212	\$ 732,403	\$ 175,000	\$ -	\$ -
	Fire Department Capital	\$ 212,000	\$ 125,000	\$ 125,000	\$ -	\$ -
Tax Transfers to other Taxing Authorities		\$ 867,440	\$ 867,440	\$ 867,440	\$ 867,440	\$ 867,440
TOTAL GENERAL EXPENDITURES		\$ 4,627,005	\$ 3,905,985	\$ 3,388,524	\$ 3,089,232	\$ 3,098,478
Revenue less Expenditures and Transfers		0	0	-0	0	-0

Village of Telkwa
 Five Year Financial Plan
 2022-2026
 Water Fund

Schedule C

	2022	2023	2024	2025	2026
WATER REVENUES					
Water Operating Revenues					
User Fees	\$ 301,107	\$ 307,070	\$ 313,153	\$ 319,357	\$ 325,685
Parcel Taxes	\$ 11,660	\$ 11,660	\$ 11,660	\$ 11,660	\$ 11,660
Grant Funding of Capital Projects	\$ 10,000	\$ 503,564	\$ 650,000	\$ 2,000,000	\$ -
Reserve Funding/Gas Tax Deferred Revenue Funding of Capital and Special Projects					
Water Capital Reserves	\$ 10,000	\$ 12,000	\$ -	\$ -	\$ -
Gas Tax Funds	\$ 430,226	\$ -	\$ -	\$ -	\$ -
Northern and Capital Planning Grant Reserves	\$ 478,300	\$ 223,144	\$ 200,000	\$ -	\$ -
Transfer from Water Surplus					
for Operations	\$ 1,176	\$ -	\$ -	\$ -	\$ -
Capital Funding	\$ 10,157	\$ -	\$ -	\$ 10,000	\$ -
TOTAL REVENUES	\$ 1,252,626	\$ 1,057,438	\$ 1,174,813	\$ 2,341,017	\$ 337,345
WATER EXPENDITURES					
Water Operating Expenditures and Special Projects	\$ 305,770	\$ 305,554	\$ 308,389	\$ 311,281	\$ 314,231
Water Capital Projects	\$ 928,683	\$ 738,708	\$ 850,000	\$ 2,010,000	\$ -
Transfer to Reserves					
Transfer Parcel Taxes to Water Reserve	\$ 8,173	\$ 8,173	\$ 8,173	\$ 8,173	\$ 8,173
Transfer to Water Surplus		\$ 5,003	\$ 8,251	\$ 11,563	\$ 14,941
TOTAL EXPENDITURES	\$ 1,252,626	\$ 1,057,438	\$ 1,174,813	\$ 2,341,017	\$ 337,345
Revenue less Expenditures and Transfers	0	0	0	0	0

Village of Telkwa
 Five Year Financial Plan
 2022-2026
 Sewer Fund

Schedule D

		2022	2023	2024	2025	2026
<u>SEWER REVENUES</u>						
Sewer Operating Revenues	User Fees	\$ 237,419	\$ 237,419	\$ 237,419	\$ 237,419	\$ 237,419
Grant Funding of Capital Projects		\$ 1,036,056	\$ 300,000	\$ -	\$ -	\$ -
Sewer Capital Reserve funding of Special Projects		\$ -	\$ -	\$ -	\$ -	\$ -
Reserve & Gas Tax Deferred Revenue Funding of Capital Projects	Sewer Capital Reserves	\$ 100,000	\$ -	\$ -	\$ -	\$ -
	Gas Tax Funds	\$ -	\$ -	\$ -	\$ -	\$ -
	Northern and Capital Planning Grant Reserves	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -
Transfer from Sewer Surplus	Sewer Capital funding	\$ 165,000.00	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 1,553,475	\$ 537,419	\$ 237,419	\$ 237,419	\$ 237,419
<u>SEWER EXPENDITURES</u>						
Sewer Operating Expenditures and Special Projects		\$ 176,364	\$ 177,901	\$ 179,469	\$ 181,069	\$ 182,700
Sewer Capital Projects		\$ 1,316,056	\$ 300,000	\$ -	\$ -	\$ -
Transfer to Sewer Surplus		\$ 61,055	\$ 59,518	\$ 57,950	\$ 56,350	\$ 54,719
TOTAL EXPENDITURES		\$ 1,553,475	\$ 537,419	\$ 237,419	\$ 237,419	\$ 237,419
Revenue less Expenditures and Transfers		0	0	0	0	0

SCHEDULE E
Village of Telkwa
Five Year 2022-2026 Capital Plan

Schedule E

Budgeted Capital Funding Sources 2022-2026

el code	Budgeted Capital Projects					Operating Surplus					Reserves					Borrowing			Grants
	2022	2023	2024	2025	2026	Total 2022-2026	General Surplus	Water Surplus	Sewer Surplus	Gas Tax Funds Deferred Revenue	Northern Capital & Planning Grant Reserve	COVID-19 Restart Grant Reserve	FD Reserves	Water Capital Reserve	Sewer Capital Reserves	Equipment Financing through MFA			
Fire Department																			
SCBA Fill Station Cascade Bottles 11-2247-000-0010	10,000					10,000													
Replacement of Fire Engine 11-2247-000-0030	202,000	125,000	125,000			452,000													
	212,000	125,000	125,000	0	0	462,000	0	0	0	0	0	260,000	10,000	FD equipment reserve	202,000	202,000	0		
General Including Works/Ops Equipment																			
PW Shop Improvements 11-2822-451-0050	11,112					11,112	11,112												
Newer Used Plow Truck			100,000			100,000									100,000				
Garbage Truck Capital Repairs 11-2822-485-0000	15,000					15,000				15,000									
Newer Used 8T Excavator			75,000			75,000				75,000									
Buildings																			
Municipal Hall Renovation-Office 11-2822-463-0000	22,000					22,000				22,000									
Municipal Building Upgrades 11-2124-124-2000	71,000					71,000	71,000												
PW Cold Storage/Bus storage - overhead door alterations and automatic opener 11-2822-300-0050	1,180					1,180	1,180												
Old Firehall-Kinsmen Leased Bldg-Phase 1		392,273				392,273				44,889							Clean BC Community Fund, Co-OP 347,374		
Other																			
Read Retraveling Program 11-2822-470-0050	50,000					50,000	50,000												
Recycle Bins 11-2822-000-0090	52,000					52,000	52,000												
Boat Launch Improvements 11-2822-474-0060	26,674					26,674											CERIP grant, BC Freshwater Fisheries 26,674		
Structural Flood Mitigation 11-2822-474-0050	84,236					84,236				71,444							UBCM grant 12,792		
Biomass - Pressure Analysis & Heat Exchanger 11-2799-124-5661	30,000					30,000			30,000										
Telkwa Main St Revitalization 11-2822-187-0000	125,000					125,000											NDIT, RDBN 125,000		
Telkwa BBQ Grounds Accessible Playground 11-2822-002-0000	225,000					225,000				26,250							CCRF, RDBN, NDIT-waiting 198,750		
Telkwa BBQ Grounds Bleachers Replacement 11-2709-000-0005	300,000					300,000				45,000							CCRF-waiting (NDIT-waiting) Co-Op, Gaming Grant, Tannis 255,000		
Tennis/Pickle Ball Court		340,130				340,130												Grant, Tannis 340,130	
	1,013,212	732,403	175,000	0	0	1,920,615	185,302	0	30,000	299,593	0	0	0	0	0	100,000	1,305,720		

SCHEDULE E
Village of Oakton
Five Year 2022-2026 Capital Plan

Budgeted Capital Projects

GL CODE	2022	2023	2024	2025	2026	Total 2022-2026
Water						
TROBAK Water Tower				10,000		10,000
Highway 16 Watermain Design	30,000					30,000
Highway 16 Watermain Construction			850,000			850,000
Coalmine Rd Northeast Watermain Upgrade Design	22,500					22,500
Coalmine Rd from WTP Watermain Construction		686,708				686,708
Coalmine Southwest Watermain Upgrade	700,000					700,000
WTP Expansion Feasibility Study and Pre-design	35,800			2,000,000		35,800
WTP Expansion						2,000,000
Morris Reservoir Relubishment Engineering	25,567					25,567
Morris Reservoir Relubishment Project	104,659					104,659
WTP - pH Meter replacement	10,157					10,157
Walnut St Watermain Upgrades Design		40,000				40,000
Highway 16 Flushing Mechanism	928,683	738,708	850,000	2,010,000	0	4,527,391
Sewer						
Waste Water Treatment Plant (WWT) and Collection System	1,036,056	300,000				1,336,056
WWT project contingency	265,000					265,000
Howson Ave Sewer Main	15,000					15,000
	1,316,056	300,000	0	0	0	1,616,056
Total	3,469,992	1,896,111	1,150,000	2,010,000	0	8,526,063
						19.0%
						100.0%

Schedule E

Budgeted Capital Funding Sources 2022-2026

	Operating Surplus			Reserves			Borrowing			Grants	
	General Surplus	Water Surplus	Sewer Surplus	Gas Tax Funds Deferred Revenue	Northern Capital & Planning Grant Reserve	COVID-19 Restart Grant Reserve	FD Reserves	Water Capital Reserve	Sewer Capital Reserves		Equipment Financing through MFA
		10,000									
					30,000						
					200,000						650,000
					22,500						
					185,144						503,564
					300,000	400,000					
					25,800						10,000
											2,000,000
					25,567						
					104,659						
		10,157			40,000						
								12,000	Water capital general		
Total	0	20,157	0	430,226	801,444	0	0	12,000	0	0	3,163,564
											Rural and Northern Communities Grant
											1,336,056
									100,000	Sludge Removal Fee	
					15,000						
		0	0	0	15,000	0	0	0	0	0	1,336,056
	185,302	20,157	165,000	460,226	1,216,037	0	260,000	12,000	100,000	302,000	5,605,340

In accordance with Section 165(3.1) of the *Community Charter*, the Village of Telkwa is required to include in the Five Year Financial Plan, objectives and policies regarding each of the following:

1. The proportion of total revenue that comes from each of the funding sources described in Section 165(7) of the *Community Charter*;
2. The distribution of property taxes among the property classes, and
3. The use of permissive tax exemptions.

Funding Sources

Table 1 shows the proportion of total revenue proposed to be raised from each funding source in 2022. Grants form the greatest proportion of revenue. As a revenue source, property taxation offers a number of advantages, for example, it is simple to administer and it is fairly easy for residents to understand. It offers a stable and reliable source of revenue for services that are difficult or undesirable to fund on a user-pay basis. These include services such as general administration, fire protection, transit system, bylaw enforcement, dike system, and street lighting.

User fees and charges form a large portion of planned revenue as well. Many services can be measured and charged on a user-pay basis. Services where fees and charges can be easily administered include garbage, water, sewer, building permits, business licenses, and sale of services – these are charged on a user pay basis. User fees attempt to apportion the value of a service to those who use the service.

Objective

- Over the next five years, the Village of Telkwa will increase or decrease the proportion of revenue that is received from user fees and charges according to the actual cost for the service.

Policies

- The Village will review all user fee levels to ensure they are adequately meeting both the capital and delivery costs of the service.
- Where possible, the Village will endeavor to supplement revenues from user fees and charges, rather than taxation, to lessen the burden on its limited property tax base.

Table 1: Sources of Revenue

Consolidated Revenue Sources -2022 (not including transfer from Equity in Capital Assets)	%	Dollar Value
Property Taxes	14.26%	\$ 936,529
Fees and Charges and Revenue from own Sources	12.44%	\$ 817,017
Grants including Government Transfers	38.76%	\$ 2,544,861
Transfers from Reserves/Surplus	30.68%	\$ 2,014,387
Parcel Taxes	0.18%	\$ 11,660
Borrowing	3.08%	\$ 202,000
1% in Lieu of Taxes and Grants in Lieu of Taxes	0.60%	\$ 39,212
Total	100%	\$ 6,565,666

Distribution of Property Tax Revenue

Table 2 outlines the distribution of property taxes among the property classes in 2021 and 2022. The residential property class provides the largest proportion of property tax revenue. This is appropriate as this class also forms the largest portion of the assessment base and consumes the majority of services.

Objectives

- Over the next five years, adjust the share of property tax paid by property classes based on assessment changes.

Policies

- Supplement, where possible, revenues from user fees and charges to help to offset the burden on the entire property tax base.
- Continue to encourage economic development initiatives designed to attract more retail and commercial businesses to invest in the community. New investment from these areas will provide more revenue from the business and light industry classes and lower the residential tax rate.
- Regularly review and compare the distributions of tax burden relative to similar municipalities in British Columbia.

Table 2: Distribution of Property Tax Revenue

by Property Class - 2021		
	%	Dollar Value
Residential (1)	92.428%	\$808,990
Utilities (2)	1.015%	\$8,881
Light Industrial (5)	0.048%	\$416
Business and Other (6)	6.508%	\$56,966
Farm (9)	0.001%	\$8
Total	100%	\$875,261
by Property Class - 2022		
	%	Dollar Value
Residential (1)	92.428%	\$865,619
Utilities (2)	0.926%	\$8,672
Light Industrial (5)	0.135%	\$1,260
Business and Other (6)	6.510%	\$60,971
Farm (9)	0.001%	\$8
Total	100%	\$936,529

Distribution of Property Tax Revenue

Table 3 outlines the distribution of property taxes among the different municipal tax levies.

Table 3: Distribution of Property Tax by Type- 2022	%	Dollar Value
General Municipal Tax Revenue	81.74%	\$765,529
Fire Protection & Emergency Services	15.68%	\$146,845
Transit System	2.01%	\$18,805
Dike System	0.57%	\$5,350
Total	100%	\$936,529

Property Tax Rates

Table 4 compares the combined municipal tax rates for each property class for 2021 and 2022. The Residential class (1) assessment base increased in 2022 therefore the 2022 municipal Residential (1) tax rate decreased.

Table 4: Combined Property Tax Rates	2021 Tax Rates	2022 Tax Rates
Residential (1)	4.71121	3.97850
Utilities (2)	30.03900	28.23291
Light Industrial (5)	14.30425	15.19470
Business and Other (6)	12.01577	11.29357
Farm (9)	0.37141	0.37942

Permissive Tax Exemptions

The Village of Telkwa 2022 Property Tax Exemption Bylaw No.742, 2021, provides a one year permissive tax exemption to qualifying non-profit entities.

Objective

- The Village of Telkwa will continue to provide permissive tax exemptions to qualifying non-profit societies.

Policies

- Review and update the permissive tax exemption policy.