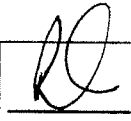
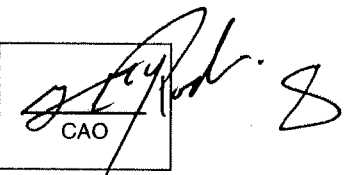


COUNCIL AGENDA/INFORMATION		
<input type="checkbox"/> Closed	Date: _____	Item # _____
<input checked="" type="checkbox"/> Reg. Council	Date: <u>Oct. 6, '08</u>	Item # <u>8</u>
<input type="checkbox"/> Supplemental	Date: _____	Item # _____

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DISTRICT OF WEST VANCOUVER  
750 - 17<sup>TH</sup> STREET, WEST VANCOUVER, BC V7V 3T3

## COUNCIL REPORT

Date: September 24, 2008 File: 1610-20-4577  
From: Kerry Won, Manager Revenue & Collections  
Subject: **2009 Permissive Tax Exemptions**

### RECOMMENDED THAT:

1. "Tax Exemption Bylaw No. 4577, 2008" be introduced and read a first, second and third time.

### Purpose

To seek Council's approval for proposed permissive tax exemptions pursuant to Section 224 of the Community Charter for the 2009 taxation year.

### 1.0 Background

Council policy in the past as been to approve only the following types of request for a permissive tax exemption:

- Senior Citizen Housing projects built with provincial assistance that do not fall within the exemption provisions of Section 224(2)(h) of the Community Charter;
- Non-profit organizations and community care licensed groups leasing portions of school buildings from School District #45; and
- Land surrounding buildings for public worship and other necessary ancillary buildings

The proposed permissive exemptions are provided in order to continue the tax exempt status of properties that no longer qualify for such treatment due to legislation changes (in the case of tenants in school buildings and the land surrounding places of public worship and necessary ancillary buildings), or due to management/ownership changes (in the case of seniors housing).

A Permissive Tax Exemption application was also received from the West Vancouver Masonic Hall Society, 1763 Bellevue Avenue, West Vancouver. Staff are not recommending approval of the tax exemption as the request does not fall within Council policy.

## **2.0 Legislative Requirements**

The Community Charter requires that details of proposed permissive exemptions be advertised in two issues of a local newspaper prior to consideration of bylaws by Council. The details required include identification of the property, nature of the exemption, and an estimate of the dollar value of the exemption for each of the current and following two years.

Estimated total dollar value of permissive exemptions for all properties in each year (municipal taxation only) is:

2009	\$271,847
2010	\$280,002
2011	\$288,402

Advertising of the exemptions proposed in this report is scheduled for the September 24<sup>th</sup> and October 1<sup>st</sup> editions of the North Shore News.

## **3.0 Policy**

It is recommended that current Council Policy for approval of requests for permissive tax exemption be maintained in the 2009 Tax Exemption Bylaw.

## **4.0 Financial Implications**

All categories of proposed exemptions maintain the status quo of prior years, and thus there are no financial implications.

Author: \_\_\_\_\_

Concurrence  
(optional) \_\_\_\_\_



District of West Vancouver

**Tax Exemption  
Bylaw No. 4577, 2008**

Effective Date –

# Tax Exemption Bylaw No. 4577, 2008

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District of West Vancouver

## **Tax Exemption Bylaw No. 4577, 2008**

A bylaw to authorize the tax exemption of certain lands and improvement for the year 2009.

WHEREAS pursuant to the provisions of Section 224 of the *Community Charter*, a Council may exempt certain land and improvements from municipal taxation;

AND WHEREAS the Mount Seymour Lions Housing Society and the Kiwanis Seniors Housing Society of West Vancouver are charitable or philanthropic organizations not being operated for profit or gain, being supported in whole or in part by public funds, which own, or hold respectively, the real property hereinafter mentioned and use the same exclusively for the purpose of helping the poor, elderly, infirm or handicapped or as a home for the care of children;

AND WHEREAS certain other non profit organizations or institutions licensed under the Community Care Licensing Act, use or occupy as licensee or tenant of the Board of School Trustees of School District No. 45 (West Vancouver), portions of school buildings within the District;

AND WHEREAS certain places of public worship use or occupy an area of land surrounding the exempt building, or a hall that is necessary to the exempt building and the land on which the hall stands and the land surrounding the hall;

NOW THEREFORE, the Council of the District of West Vancouver enacts as follows:

## **Part 1 Citation**

- 1.1 This bylaw may be cited as Tax Exemption Bylaw No. 4577, 2008.

## **Part 2 Severability**

- 2.1 If a portion of this bylaw is held invalid by a Court of competent jurisdiction, then the invalid portion must be severed and the remainder of this bylaw is deemed to have been adopted without the severed section, subsequent, paragraph, subparagraph, clause or phrase.

## **Part 3 Exemptions**

- 3.1 The five parcels of real property the legal descriptions of which are more particularly set forth in Schedule "A" to this Bylaw are, together with the improvements thereon, hereby exempted from municipal taxation for the year 2009.
- 3.2 The interest of each of the eleven organizations listed in Schedule "B" to the extent that it occupies the whole or portion of the school buildings shown on Schedule "C" as a tenant of the Board of School Trustees of School District No. 45 (West Vancouver) is hereby exempted from municipal taxation for the year 2009.
- 3.3 The portion of fifteen parcels of real property, the legal descriptions of which are more particularly set forth in Schedule "C" to this Bylaw, which surround the building for public worship along with a hall necessary to the exempt building and the land on which the hall stands and the land surrounding the hall, are hereby exempt from municipal taxation for the year 2009.

## **Schedules**

Schedule A – Permissive Exemptions – Seniors Housing

Schedule B – Permissive Exemptions – Pre-School, Daycare and Community Care

Schedule C – Permissive Exemptions – Places of the Public Worship

READ A FIRST TIME on

READ A SECOND TIME on

READ A THIRD TIEM on

ADOPTED by the Council on

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Mayor

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Municipal Clerk

## Schedule A Permissive Exemptions – Seniors Housing

- |    |                                                                                                                                                                                   |                                                                                                                                          |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|
| 1. | Mount Seymour Lions Housing Society<br>6645 Nelson Avenue                                                                                                                         | Lot D Block 31<br>District Lot 430 Plan 17017                                                                                            |
| 2. | Vancouver Coastal Health<br>Authority/Kiwanis Seniors Housing Society<br>of West Vancouver<br>2154, 2156 Gordon Avenue and 2/3 of<br>2175 Gordon Avenue and<br>2195 Gordon Avenue | Lot 1 District Lot 775<br>Plan LMP 38133                                                                                                 |
| 3. | Kiwanis Senior Housing Society of West<br>Vancouver<br>2151 Gordon Avenue<br><br>959 21 <sup>st</sup> Street                                                                      | Lot A District Lot 775<br>Plan BCP 11635<br><br>Lot 1 District Lot 775<br>Plan BCP 17366<br><br>Lot 2 District Lot 775<br>Plan BCP 17366 |

**Schedule B**  
**Permissive Exemptions – Pre-School, Daycare and**  
**Community Care**

- |                                           |                                   |
|-------------------------------------------|-----------------------------------|
| 1. Early Discoveries Inc. Pre-School      | Caulfeild Elementary School       |
| 2. Cypress Park Pre-School/Kids Unlimited | Cypress Park Primary School       |
| 3. Chelsea House & La Maison              | Cedardale Centre                  |
| 4. Chartwell Pre-School                   | Chartwell Elementary School       |
| 5. Jumpstart                              | Gleneagles Elementary School      |
| 6. Holly House (Errico Childcare)         | Hollyburn Elementary School       |
| 7. Irwin Park Tree House Childcare        | Irwin Park Elementary School      |
| 8. PJ's Kids Club and West Van Playschool | Pauline Johnson Elementary School |
| 9. Ambleside Childcare Facilities Society | Ridgeview Elementary School       |
| 10. West Bay Pre-School                   | West Bay Elementary School        |
| 11. Little Learners' School               | Westcot Elementary School         |

## Schedule C

### Permissive Exemptions – Places of Public Worship

- |     |                                                                                     |                                                                                                                                                        |
|-----|-------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.  | Parish of St. Monica United Church<br>6404 Wellington Avenue                        | Lot 18 Block 41<br>District Lot 430 Plan 2103                                                                                                          |
| 2.  | Parish of St. Francis in the Wood<br>4773 Piccadilly South                          | Lot 10 Amended Block 1<br>District Lot 811 Plan 4763                                                                                                   |
| 3.  | St. Anthony's Parish<br>2347 Inglewood Avenue                                       | Lot E Block 12<br>District Lot 554 Plan 19556                                                                                                          |
| 4.  | St. Stephen's Anglican Church<br>885 22 <sup>nd</sup> Street                        | Lot 8/10 Block A of 5<br>District Lot 554 Plan 2019                                                                                                    |
| 5.  | West Vancouver Presbyterian Church<br>2893 Marine Drive                             | Lot 3 Block 47<br>District Lot 556 Plan 7912                                                                                                           |
| 6.  | Hollyburn Christian Fellowship<br>1403 Duchess Avenue                               | Lot 17 Block 4<br>District Lot 237 Plan 3459                                                                                                           |
| 7.  | West Vancouver United Church<br>2062 Esquimalt Avenue                               | Lot A Block 6 to 12<br>District Lot 775 Plan 17240                                                                                                     |
| 8.  | Parish of St. Christopher's (West Vancouver)<br>1080 11 <sup>th</sup> Street        | Lot 4 North West ¼<br>District Lot 1050 Plan 3443<br>Lot J<br>District Lot 1050 Plan 21309                                                             |
| 9.  | North Shore Jewish Congregation<br>1305 Taylor Way                                  | NE Part of District Lot 1070<br>Except: Firstly The East<br>108.5 Feet<br>Secondly: Part on Highway<br>Plan 25<br>Thirdly: Part on Highway<br>Plan 113 |
| 10. | First Church of Christ Scientist<br>714 20 <sup>th</sup> Street                     | Lot 11 of Lot A Block 6<br>District Lot 775 Plan 5213                                                                                                  |
| 11. | Christ the Redeemer Church<br>595 Keith Road                                        | Lot 1<br>District Lots 1045 & 1046<br>Plan 21562                                                                                                       |
| 12. | The Park Royal Congregation of Jehovah's<br>Witnesses – 1335 3 <sup>rd</sup> Street | Lot C<br>District Lot 1074 Plan 21190                                                                                                                  |
| 13. | North Shore Unitarian Church<br>370 Mathers Avenue                                  | East ½ of the North West ¼<br>District Lot 1074 Plan 10097                                                                                             |
| 14. | West Vancouver Baptist Church<br>450 Mathers Avenue                                 | Block B<br>District Lot 1073 Plan 13560                                                                                                                |
| 15. | St. David's United Church<br>1525 Taylor Way                                        | Lot 9 Block 23<br>District Lot CE Plan 9253                                                                                                            |