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District of West Vancouver

**Tax Exemption
Bylaw No. 4660, 2010**

Effective Date:

Tax Exemption Bylaw No. 4660, 2010

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District of West Vancouver

Tax Exemption Bylaw No. 4660, 2010

A bylaw to authorize the tax exemption of certain lands and improvement for the year 2011

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 Kiwanis Seniors Housing Society of West Vancouver is a charitable or philanthropic organization 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, 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. 4660, 2010.

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 four 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 2011.
- 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 "B" 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 2011.
- 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 2011.

Schedules

Schedule A – Permissive Exemptions – Senior Housing

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

Schedule C – Permissive Exemptions – Places of Public Worship

READ A FIRST TIME on October 4, 2010

READ A SECOND TIME on October 4, 2010

READ A THIRD TIME on October 4, 2010

ADOPTED by the Council on

Mayor

Municipal Clerk

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Schedule A

Permissive Exemptions – Seniors Housing

- | | | |
|----|---|--|
| 1. | Vancouver Coastal Health
Authority/Kiwanis Seniors Housing Society
of West Vancouver
2154, 2156 Gordon Avenue and 2/3 of
2175 Gordon Avenue and
2195 Gordon Avenue | Lot 1 District Lot 775
Plan LMP 38133 |
| 2. | Kiwanis Senior Housing Society of West
Vancouver
2151 Gordon Avenue

959 21 st Street | Lot A District Lot 775
Plan BCP 11635

Lot 1 District Lot 775
Plan BCP 17366

Lot 2 District Lot 775
Plan BCP 17366 |

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

- | | |
|---|-----------------------------------|
| 1. Taking Shape Pre-School | Caulfeild Elementary School |
| 2. Kids Unlimited Solutions | Cypress Park Primary School |
| 3. La Maison | Cedardale Elementary School |
| 4. Chartwell Pre-School | Chartwell Elementary School |
| 5. Jumpstart Childcare | Gleneagles Elementary School |
| 6. Holly House & Footprints Pre-School | 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. Early Inquiries Pre-School | West Bay Elementary School |
| 11. Little Learners' School | Westcot Elementary School |

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Schedule C

Permissive Exemptions – Places of Public Worship

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

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