
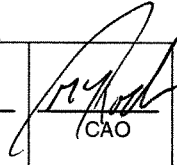


COUNCIL AGENDA/INFORMATION		
<input type="checkbox"/> Closed	Date: _____	Item # _____
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 Director	 CAO
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DISTRICT OF WEST VANCOUVER
750 – 17TH STREET, WEST VANCOUVER, BC V7V 3T3

COUNCIL REPORT

Date: September 20, 2010 File: 1610-20-4660
 From: Kerry Won, Manager Revenue & Collections
 Subject: **2011 Permissive Tax Exemption**

RECOMMENDED THAT:

1. “Tax Exemption Bylaw No. 4660, 2010” 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 2011 taxation year.

1.0 Background

Council policy in the past has 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).

At the July 23, 2010 Finance Committee meeting, which is comprised of all members of Council, it was reaffirmed that the current policy for approval of requests for permissive tax exemption be maintained for 2011.

2.0 Balanced Scorecard

STRATEGIC INITIATIVES	2010 MILESTONE	2011 MILESTONE
Not related to a specific Balance Scorecard initiative.		

3.0 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:

2011	\$260,640
2012	\$265,852
2013	\$271,169

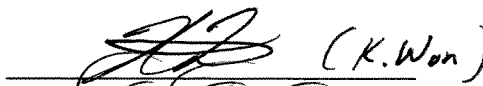
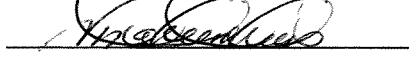
Advertising of the exemptions proposed in this report appeared in the September 22nd and September 29th editions of the North Shore News.

4.0 Policy

It is recommended that current Council Policy for approval of requests for permissive tax exemption be maintained in the 2011 Tax Exemption Bylaw.

5.0 Financial Implications

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

Author:  (K. Won)
Concurrence (optional): 

Appendices: Tax Exemption Bylaw No. 4660, 2010



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

READ A SECOND TIME on

READ A THIRD TIME on

ADOPTED by the Council on

Mayor

Municipal Clerk

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 21st 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

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 |

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 |