

PERMISSIVE TAX EXEMPTIONS NOTICE

2024 Permissive Tax Exemptions under provision of the *Community Charter (SBC 2003) Chapter 26, Part 7, Division 7, Section 224.*

It is the intention of the Council of the District of West Vancouver to consider Proposed 2024 Permissive Tax Exemption Bylaw No. 5250, 2023 at the regular Council Meeting on Monday, September 25, 2023. Proposed 2024 Permissive Tax Exemption Bylaw No. 5250, 2023 will provide the following properties with an exemption from paying municipal taxes in 2024.

Extract of *Community Charter Chapter 26 Part 7* DIVISION 7-PERMISSIVE EXEMPTIONS: *General authority for permissive exemptions*

- 224 (1)** A council may, by bylaw in accordance with this section, exempt land or improvements, or both, referred to in subsection (2) from taxation under section 197 (1) (a) [municipal property taxes], to the extent, for the period and subject to the conditions provided in the bylaw.
- (2)** Tax exemptions may be provided under this section for the following:
- (a)** land or improvements that (i) are owned or held by a charitable, philanthropic or other not for profit corporation, and (ii) the council considers are used for a purpose that is directly related to the purposes of the corporation;
 - (c)** land or improvements that the council considers would otherwise qualify for exemption under section 220 [general statutory exemptions] were it not for a secondary use;
 - (d)** the interest of a public authority, local authority or any other corporation or organization in land or improvements that are used or occupied by the corporation or organization if (i) the land or improvements are owned by a public authority or local authority, and (ii) the land or improvements are used by the corporation or organization for a purpose in relation to which an exemption under this Division or Division 6 of this Part would apply or could be provided if the land or improvements were owned by that corporation or organization;
 - (f)** in relation to property that is exempt under section 220 (1) (h) [buildings for public worship], (i) an area of land surrounding the exempt building, (ii) a hall that the council considers is necessary to the exempt building and the land on which the hall stands, and (iii) an area of land surrounding a hall that is exempt under subparagraph (ii);
 - (h)** in relation to property that is exempt under section 220 (1) (i) [seniors' homes] or (j) [hospitals], any area of land surrounding the exempt building;
 - (k)** land or improvements for which a grant has been made, after March 31, 1974, under the *Housing Construction (Elderly Citizens) Act* before its repeal.

ORGANIZATION	2024	2025	2026
NON-PROFIT ORGANIZATIONS			
Royal Canadian Legion, Branch 60 580 18th Street	\$4,700	\$4,900	\$5,100
North Shore Disability Resource Centre Association 1590 Gordon Avenue	\$4,100	\$4,300	\$4,500
Scout Properties (BC/Yukon) #158 Hollyburn Mountain	\$100	\$100	\$100
Scout Properties (BC/Yukon) #174 Hollyburn Mountain	\$200	\$200	\$200
** The YMCA of Greater Vancouver 220 723 Main Street	—	—	—
HOUSING SOCIETIES			
Capilano Senior Citizen's Housing Society 1475 Esquimalt Avenue	\$41,300	\$43,000	\$44,700
Klahanee Park Housing Society 370 Klahanie Court	\$9,200	\$9,600	\$10,000
Kiwanis North Shore Housing Society 2151 Gordon Avenue	\$15,300	\$15,900	\$16,500
Kiwanis North Shore Housing Society 959 21st Street	\$9,200	\$9,600	\$10,000
Kiwanis North Shore Housing Society 975 & 999 21st Street	\$29,900	\$31,100	\$32,300
*** Kiwanis North Shore Housing Society 950 22nd Street	—	—	—
PLACES OF WORSHIP			
Christ the Redeemer Parish 599 Keith Road	\$4,500	\$4,700	\$4,900
First Church of Christ, Scientist 714 20th Street	\$2,500	\$2,600	\$2,700
Har El, North Shore Centre for Jewish Life Society 1305 Taylor Way	\$3,900	\$4,100	\$4,300
North Shore Unitarian Church 370 Mathers Avenue	\$11,700	\$12,200	\$12,700
Parish of St. Christopher's (West Vancouver) 1068 Inglewood Avenue	\$6,900	\$7,200	\$7,500
Parish of St. Christopher's (West Vancouver) 1080 11th Street	\$7,500	\$7,800	\$8,100
St. Stephen's Anglican Church 885 22nd Avenue	\$4,500	\$4,700	\$4,900
Park Royal Congregation of Jehovah's Witnesses 1335 3rd Street	\$7,400	\$7,700	\$8,000
St. Anthony's Church 2347 Inglewood Avenue	\$10,300	\$10,700	\$11,100
St. David's United Church 1525 Taylor Way	\$6,800	\$7,100	\$7,400
St. Francis-in-the-Wood Anglican Church 4773 Piccadilly South	\$7,800	\$8,100	\$8,400
West Vancouver Baptist Church 450 Mathers Avenue	\$14,200	\$14,800	\$15,400
West Vancouver Presbyterian Church 2893 Marine Drive	\$6,700	\$7,000	\$7,300
West Vancouver United Church 2062 Esquimalt Avenue	\$17,200	\$17,900	\$18,600
TOTAL	\$225,900	\$235,300	\$244,700

Graph depicting the estimated municipal property tax* for exempted properties

* The estimate may not represent additional tax exemptions that may be available through BC Assessment.

** This parcel is new and details will be confirmed later in 2023 by BC Assessment. Currently, there is no assessment value so no estimate of exempt taxes can be calculated.

*** This parcel is currently exempt for municipal use but assessment will change for 2024 as the District signed a ground lease with Kiwanis North Shore Housing Society.