



District of West Vancouver

Permissive Tax Exemptions Policy 02-80-387, 2018

Effective Date: June 11, 2018

District of West Vancouver

CORPORATE POLICY

Financial Services Division	Permissive Tax Exemptions
Policy # 02-80-387	
CIS File: 0955-17	

1.0 Purpose

- 1.1 The purpose of this policy is to:
- (a) establish the framework for the evaluation of applications for permissive exemptions from property taxes pursuant to Section 224 of the *Community Charter*, and
 - (b) support transparent, fair and consistent review of all applications for permissive tax exemptions and set out the requirements for permissive tax exemption recipients.

2.0 Scope

- 2.1 This policy applies to all applications for permissive exemptions from property taxes under the general authority for permissive exemptions – Section 224 of the *Community Charter*.
- 2.2 This policy does not apply to
- (a) partnering, heritage, riparian and other special exemptions under Section 225 of the *Community Charter*;
 - (b) revitalization tax exemptions under Section 226 of the *Community Charter*; or
 - (c) statutory exemptions from property taxes under Section 220, Section 221, Section 221.1, Section 222 and Section 223 of the *Community Charter*.

3.0 Definitions

3.1 In this policy:

“District” means The Corporation of the District of West Vancouver;

“Permissive Tax Exemption” or “Exemption” means an exemption from property taxes pursuant to Section 224 (general authority for permissive exemptions) of the *Community Charter*;

“Property” means land or improvements for which a Permissive Tax Exemption is being requested; and

“Applicant” means the organization or individual applying for a Permissive Tax Exemption.

4.0 Council’s Authority

4.1 Council’s authority to grant a Permissive Tax Exemption is derived from Part 7, Division 7 (Permissive Exemptions) of the *Community Charter*.

4.2 District staff is responsible for the collection, analysis and presentation of Permissive Tax Exemption applications and other relevant information to Council.

5.0 General Directions

5.1 Discretion – Permissive Tax Exemptions are granted by bylaw, at the discretion of Council. That means that Council:

- a) has no obligation to grant an Exemption to any Applicant, including those that meet all criteria outlined in this policy;
- b) may consider applications that are not consistent with this policy; and
- c) may consider factors not listed in this policy when evaluating an application.

5.2 Compliance – organizations applying for a Permissive Tax Exemption must qualify for an exemption under Section 224 of the *Community Charter*.

5.3 Affordability – Council may consider the impact of the exemption on the District’s revenue when assessing a Permissive Tax Exemption application.

- 5.4 Community orientation – Permissive Tax Exemptions are meant to support organizations making an important contribution to social development, economic development, protection of natural environment, promotion of arts and culture, as well as, other community goals and District policy goals.
- 5.5 Regular review – evaluation criteria established under this policy are subject to regular review by Council. The granting of a Permissive Tax Exemption for a given period of time is not indicative of the intent to grant subsequent Permissive Tax Exemptions.

6.0 Assessment Process

- 6.1 Application requirements – all Applicants must qualify for an exemption under section 224 of the *Community Charter*.
- 6.2 Evaluation criteria – without limiting Council’s discretion to consider specific circumstances, all applications are evaluated based on the following criteria:
 - (a) Organizational structure & objectives:
 - (i) type of organization (e.g. not-for-profit corporation)
 - (ii) operational and strategic objectives of the organization
 - (iii) types of services provided by the organization
 - (b) Community footprint – number of individuals served in the last calendar year and their place of residence (West Vancouver, other municipalities);
 - (c) Availability of services – benefits provided to the residents of West Vancouver who are not directly affiliated with the Applicant;
 - (d) Financial resources – availability and use of financial resources by the Applicant;
 - (e) Existing support from the District – the value of grants and financial contributions, and in-kind support received by the Applicant from the District of West Vancouver;
 - (f) Sponsorship – financial and non-financial support provided by the Applicant to organizations and individuals in West Vancouver;
 - (g) Cooperation with the District – support provided by the Applicant to the programs and events organized or supported by the District;

- (h) Compliance – continued compliance with municipal policies, plans, bylaws, and other regulations (e.g. business licensing) by the Property owner and the Applicant.

7.0 Verification and Cancellation

- 7.1 Council may impose restrictions or conditions on the use of the Property, and may require an Applicant to enter into an agreement or to grant a covenant to the District.
- 7.2 Council may require that, during the term of the Permissive Tax Exemption, the Applicant verify their ongoing compliance with the following:
 - a) information and assurances contained in the application for a Permissive Tax Exemption;
 - b) terms and conditions of any agreements, covenants and other mutual representations agreed upon by the District and the Applicant with respect to the Permissive Tax Exemption;
 - c) municipal policies, plans, bylaws, and other municipal regulations; and
 - d) statutory requirements under Section 224 of the *Community Charter* and other applicable acts and regulations.
- 7.3 The District may require that the Applicant allow Property inspections from time to time, and request additional information and documentation, in order to verify continued compliance by the Applicant with the conditions in section 7.2 of this policy.
- 7.4 Applicants are reminded that, pursuant to section 224(7) of the *Community Charter*:
 - (a) a Permissive Tax Exemption ceases to apply to Property, the use or ownership of which no longer conforms to the conditions necessary to qualify for Exemption; and
 - (b) the Property previously exempted from taxation under a Permissive Tax Exemption becomes liable to taxation from the time it no longer conforms to the conditions necessary to qualify for the Exemption.

8.0 Permissive Tax Exemptions Policy Approval

- 8.1 The District's Permissive Tax Exemptions Policy shall be approved by Council. The Finance Committee shall review the policy periodically and make recommendations to Council if it is determined that any changes to the policy are required.
- 8.2 Council must approve any modifications to the Permissive Tax Exemptions Policy.

Approval Date: June 11, 2018	Approved by: Council
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