
 <hr/> Director	 <hr/> Municipal Manager/Deputy Municipal Manager
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<i>COUNCIL AGENDA</i>	
Date: <u>February 23, 2026</u>	Item: <u>13.4.</u>



13.4.

MEMORANDUM

Date: January 27, 2026
 To: Council
 From: Christine Shi, Senior Manager, Accounting and Revenue Resources
 Subject: **Permissive Tax Exemptions Policy and Procedure**

RECOMMENDATION:

THAT

1. “Permissive Tax Exemptions Policy 02-80-387” as approved on June 11, 2018, be rescinded; and
2. proposed “Permissive Tax Exemptions Policy 0115” be approved; and
3. proposed “Permissive Tax Exemptions Procedure 0227” be approved.


The purpose of this memorandum is to seek approval to rescind Permissive Tax Exemptions Policy 02-80-387 (**Appendix A**) and approve a policy and associated procedure.

To comply with the requirements of Policy Framework Procedure 0029 (5.5), staff transferred the contents of Permissive Tax Exemptions Policy 02-80-387 into proposed Permissive Tax Exemptions Policy 0115 (**Appendix B**) along with reviewing and editing the content in collaboration with Parks, Culture and Community Services and the Community Grants Committee. The Proposed Permissive Tax Exemptions Procedure 0227 was also developed, attached as **Appendix C**.

Updates to the policy and new procedure included:

- Administrative changes to job titles and department name
- Items moved from the policy to the new procedure document
- Procedure 3.5 notes that Council may approve multi-year exemptions for up to four years for previous Applicants with score 80% or higher
- Procedure 3.6 notes that where a property or portion is used for both non-profit purposes and for-profit activities that only the portion used for non-profit purposes may receive a permissive tax exemption

- Procedure 3.7 notes that housing benchmarked against the BC Housing Income Limits designed to support those who need it most could be considered at Council's discretion
- Procedure 3.8 notes that workforce housing, housing provided by other levels of government, supportive housing under the Community Care and Assisted Living Act, and below market rentals that do not fit with clause 3.7 are not eligible

Author: 
Christine Shi, Senior Manager, Accounting and Revenue Services

Appendices:

Appendix A: Permissive Tax Exemptions Policy 02-80-387

Appendix B: Proposed Permissive Tax Exemptions Policy 0115

Appendix C: Proposed Permissive Tax Exemptions Procedure 0227



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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District of West Vancouver
POLICY

Title: Permissive Tax Exemptions
Division: Finance and Corporate Services
Policy Number: 0115
File Number: 0282-20-0115

1. 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. Scope

- 2.1. This policy applies to all applications for Permissive Tax 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. Definitions

- 3.1. “**Applicant**” means the organization or individual applying for a Permissive Tax Exemption.
- 3.2. “**BC Housing Income Limits**” means the maximum gross household income thresholds set by BC Housing for eligibility in various affordable housing programs.
- 3.3. “**Council**” means the Council of The Corporation of the District of West Vancouver.
- 3.4. “**District**” means The Corporation of the District of West Vancouver.
- 3.5. “**Permissive Tax Exemption**” or “**Exemption**” means an exemption from property taxes pursuant to Section 224 (general authority for permissive exemptions) of the *Community Charter*.

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- 3.6. “Property” means land or improvements for which a Permissive Tax Exemption is being requested.

4. Policy Statement

- 4.1. 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.
- 4.2. Applicants applying for a Permissive Tax Exemption must qualify for an exemption under Section 224 of the *Community Charter*.
- 4.3. Council may consider the impact of the exemption on the District’s revenue when assessing a Permissive Tax Exemption application.
- 4.4. 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.
- 4.5. Permissive Tax Exemption applications are reviewed on an annual basis through an application process unless otherwise directed by Council.
- 4.6. Evaluation criteria established under the associated procedure are subject to 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.

5. Authority

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

6. Approval

Approved by	<input type="checkbox"/> Municipal Manager	<input type="checkbox"/> Mayor and Council
Approval date	Click here to enter a date.	
Council minutes Document ID (Council Policies only)		
Council report Document ID		

District of West Vancouver
POLICY

(Council Policies only)	
Signature	X <hr style="width: 50%; margin: auto;"/>

7. Additional Information

Category	<input checked="" type="checkbox"/> Council	<input type="checkbox"/> Administrative
Related procedure	<input checked="" type="checkbox"/> Yes (0282-20-0227)	<input type="checkbox"/> No
Date of last review	2026	

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District of West Vancouver
PROCEDURE

Title: Permissive Tax Exemptions
 Division: Finance and Corporate Services
 Procedure Number: 0227
 File Number: 0282-20-0227

1. Governing Policy

- 1.1. This procedure is associated with Permissive Tax Exemptions Policy 0115.

2. Scope/Application

- 2.1. This procedure applies to all applications for Permissive Tax Exemptions from property taxes under the General Authority for Permissive Exemptions – Section 224 of the *Community Charter*.
- 2.2. This procedure 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. Assessment Process

- 3.1. Applicants must qualify for an exemption under Section 224 of the *Community Charter*.
- 3.2. Without limiting Council's discretion to consider specific circumstances, all applications are evaluated based on the following criteria:
- (a) organizational structure and objectives:
 - (i) type of organization (e.g. not-for-profit organization)
 - (ii) operational and strategic objectives of the organization
 - (iii) types of services provided by the organization
 - (b) benefits provided to the residents of West Vancouver who are not directly affiliated with the Applicant;
 - (c) number of individuals served in the last calendar year not directly affiliated with the Applicant and their place of residence (West Vancouver, other municipalities);
 - (d) value of exemption in relation to space availability for community use by West Vancouver residents not affiliated with the Applicant;

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- (e) availability and use of financial resources by the Applicant;
 - (f) the value of grants and financial contributions, and in-kind support already received by the Applicant from the District of West Vancouver;
 - (g) financial and non-financial support provided by the Applicant to organizations and individuals in West Vancouver;
 - (h) support provided by the Applicant to the programs and events organized or supported by the District; and
 - (i) continued compliance with District policies, plans, bylaws, and other regulations (e.g. business licensing) by the Property owner and the Applicant.
- 3.3. The Community Grants Committee reviews, evaluates, and assigns grades to applications, and makes recommendations to Council.
- 3.4. District staff is responsible for the collection, analysis, and presentation of Permissive Tax Exemption applications and other relevant information to the Community Grants Committee and Council.
- 3.5. Council may approve multi-year exemptions for up to four years for previous Applicants with scores 80% or higher subject to a simplified annual renewal application verifying no change in ownership, property use, or benefits offered to the community and annual final approval by Council.
- 3.6. Where a property (or portion of a property) is used for both non-profit purposes and for-profit/commercial activities, only the proportion attributable to the eligible non-profit use may receive a permissive tax exemption. Eligibility will be prorated based on demonstrable use (e.g., time and/or floor area) and must be supported by records acceptable to the District. In accordance with the Community Charter, Council is prohibited from granting a permissive tax exemption for any portion of a property used for business or other for-profit/commercial activity.
- 3.7. Housing benchmarked against the BC Housing Income Limits designed to support those who need it most could be considered at Council's discretion.
- 3.8. Workforce housing, housing provided by other levels of government, supportive housing under the *Community Care and Assisted Living Act*, and below market rentals that do not fit with clause 3.7 are not eligible.

4. Verification and Cancellation

- 4.1. 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.
- 4.2. 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) compliance of the Applicant to be listed in a District database available to the public for community use of space;

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- (c) 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;
 - (d) District policies, plans, bylaws, and other municipal regulations; and
 - (e) statutory requirements under Section 224 of the *Community Charter* and other applicable acts and regulations.
- 4.3. 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 the Permissive Tax Exemptions Policy and Procedure.
- 4.4. 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) 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.

5. Approval

Approved by	<input type="checkbox"/> Municipal Manager	<input type="checkbox"/> Mayor and Council
Approval date	Click here to enter a date.	
Council minutes Document ID (Council Procedures only)		
Council report Document ID (Council Procedures only)		
Signature	X _____	

6. Additional Information

Category	<input checked="" type="checkbox"/> Council	<input type="checkbox"/> Administrative
Date of last review	2026	

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