



COUNCIL AGENDA	
Date: <u>July 6, 2026</u>	Item: <u>14.3.</u>



14.3.

DISTRICT OF WEST VANCOUVER

750 17TH STREET, WEST VANCOUVER BC V7V 3T3

COUNCIL REPORT

Date:	June 22, 2026
From:	Chrystal Boy, Deputy Director, Financial Services
Subject:	Proposed 2027 Permissive Tax Exemption Bylaw No. 5433, 2026

RECOMMENDATION

THAT

1. proposed “2027 Permissive Tax Exemption Bylaw No. 5433, 2026” be read a first, second and third time;
2. “Permissive Tax Exemptions Procedure 0227” approved on February 23, 2026 be rescinded; and
3. Proposed “Permissive Tax Exemptions Procedure 0227” attached to the June 22, 2026 report from the “Proposed 2027 Permissive Tax Exemption Bylaw No. 5433, 2026” be approved.

1.0 Purpose

To seek Council’s approval of the proposed 2027 Permissive Tax Exemption Bylaw No. 5433, 2026, granting Permissive Tax Exemptions (PTEs) for the 2027 tax year, and approval of a targeted amendment to Permissive Tax Exemptions Procedure 0227.

2.0 Executive Summary

Local governments have authority under the *Community Charter* to exempt eligible properties from property taxation through a permissive tax exemption bylaw. Permissive tax exemptions are not automatic and must be approved by Council by October 31 of the year preceding the taxation year to which the exemption will apply.

In addition to the proposed 2027 Permissive Tax Exemption Bylaw No. 5433, 2026, this report seeks Council’s approval of a targeted amendment to Permissive Tax Exemptions Procedure 0227. The amendment would require non-profit organizations occupying District of West Vancouver (“District”) property under a licence to occupy or lease agreement to submit a simple application form where BC Assessment has assigned, or in the future assigns, a separate Parcel Identifier (PID) to that occupancy. Previously, these organizations were not separately taxed because they occupied municipal property treated as exempt while used for municipal

purposes. The proposed amendment would add section 3.5 to the Procedure.

This report also summarizes the applications received by the District for permissive tax exemptions for the 2027 taxation year. The Community Grants Committee (CGC) supported the review and evaluation of applications and provided observations and recommendations for Council's consideration. The CGC recommends approval of 26 applications in full, approval of three applications on a prorated basis and denial of one application. The proposed 2027 Permissive Tax Exemption Bylaw No. 5433, 2026 (**Appendix A**), and the proposed amended Procedure (**Appendix B**) are attached.

3.0 Legislation/Bylaw/Policy

Section 224 of the *Community Charter* provides the District with general authority to grant permissive exemptions to eligible properties by bylaw. This authority allows the District to support or advance community objectives established in the District's Permissive Tax Exemptions Policy.

The District's Permissive Tax Exemptions Policy 0115 (**Appendix C**), identifies the following key principles underlying the assessment of applications and the granting of PTEs:

- discretion – PTEs are granted by bylaw at the discretion of Council
- compliance – organizations applying for a PTE must qualify for an exemption under Section 224 of the *Community Charter*
- affordability – Council may consider the impact of the exemption on the District's revenue when assessing a PTE application
- community orientation – PTEs 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
- regular review – evaluation criteria established under the Policy are subject to regular review by Council, and the granting of a PTE for a given period of time is not indicative of the intent to grant subsequent PTEs
- the policy also identifies specific criteria for the evaluation of PTE applications, including:
 - statutory requirements – all applicants must qualify for an exemption under section 224 of the *Community Charter*
 - organizational structure and objectives – type of organization (such as not-for-profit corporation); operational and strategic objectives of the organization and types of services provided by the organization
 - community footprint – number of individuals served in the last calendar year and their place of residence (West Vancouver, other municipalities)

- availability of services – benefits provided to the residents of West Vancouver who are not directly affiliated with the applicant
- financial resources – availability and use of financial resources by the applicant
- 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
- sponsorship – financial and non-financial support provided by the applicant to organizations and individuals in West Vancouver
- cooperation with the District – support provided by the applicant to programs and events organized or supported by the District
- exemption value – the level of the community benefit received by West Vancouver residents in comparison to the value of the exemption granted
- all of these principles were applied during the initial review and consolidation of 2026 permissive tax exemption applications
- submissions presented to Council met the criteria identified in the Policy, as well as applicable statutory requirements

These principles and criteria were applied in the review and consolidation of the 2027 PTE applications.

4.0 Official Community Plan

Potential support of community-based organizations through the granting of PTEs is aligned with the following policies and priorities identified in the Official Community Plan:

- Supporting demographic and cultural diversity
- Improve access to services and resources for youth, seniors and persons with disabilities, including considerations for improved walking, cycling, transit connections and shuttle services
- Support the delivery of programs, services, events and activities that celebrate the full spectrum of cultural and ethnic diversity of the District and promote intercultural and intergenerational connections
- Use place making strategies to promote social connections, public space animation, enhancement and management
- Support an expanded variety of community activities ranging from community-wide events and smaller private events through policy, facilities and grants, as appropriate
- Promoting an engaged community
- Provide meaningful volunteer engagement opportunities to support civic programs and services

5.0 Financial Implications

The proposed PTE bylaw would result in an exemption of approximately \$540,700 total taxes, including school, transit, and other non-municipal

taxes. The exemption results in taxes shifting onto the remaining taxpayers who do not receive an exemption. Of the total exemption, approximately \$298,100 is for municipal tax.

6.0 Background

Exemptions from property taxation are granted through the *Community Charter* in two ways:

1. statutory exemptions (Part 7, Division 6, Section 220(1), and
2. permissive exemptions (Part 7, Division 7, Sections 224 to 227).

The *Community Charter* grants a statutory exemption to certain properties automatically. These exemptions are administered by BC Assessment and are applied to the tax roll without any action by Council.

Statutory exemptions applying to places of public worship exempt only the buildings and land directly beneath those structures. A permissive tax exemption is required to exempt surrounding lands and auxiliary buildings from taxation. Similarly, a PTE is required for other properties used for charitable purposes that do not qualify for statutory exemptions (such as buildings which are not places of public worship).

Permissive tax exemptions are not automatic. They must be approved each year by Council through a bylaw no later than October 31 to apply in the following taxation year. There is no entitlement to a permissive tax exemption. Permissive tax exemptions are fully discretionary, and Council may determine the extent and period of an exemption.

Because Council approves the amount of taxation required each year to balance the municipal budget, any taxation exemption granted to specific taxpayers shifts that portion of taxes to the remaining taxpayers who are not exempted.

Other legislation, such as the School Act and the Municipal Finance Authority Act, contains corresponding provisions that provide exemptions from those taxes when a municipal exemption is granted. As a result, those taxes are also shifted to the remaining taxpayers who do not receive an exemption.

6.1 PTE Policy and Procedure

Staff, along with the Community Grants Committee, updated the PTE Policy on February 23, 2026 to align with the District's corporate policy framework by separating Council direction in the Policy from the operational process in the Procedure. The revised Policy sets the framework and confirms principles like transparency, fairness, consistency, and Council discretion while the Procedure lays out the evaluation process in detail.

The Procedure also introduces that Council may approve multi-year exemptions for up to four years for previous applicants with scores of 80% or higher, subject to a simplified annual renewal confirming no change in ownership, property use, or community benefits—and with annual final approval by Council.

The Procedure provides clearer guidelines for mixed non-profit and commercial use. Where a property, or portion of a property, is used for both eligible non-profit purposes and for-profit/commercial activities, only the eligible non-profit portion may receive a permissive exemption. The exemption is prorated based on use—such as time and/or floor area and must be supported by records acceptable to the District. Council is prohibited from granting an exemption for any portion used for business/for-profit activity.

In addition, the Procedure clarifies that housing benchmarked against BC Housing Income Limits, designed to support those who need it most, could be considered at Council's discretion. Categories that are not eligible include 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 align with that approach.

6.2 Finance and Audit Committee Review

On June 22, 2026, the Finance and Audit Committee reviewed a draft of this report titled “Proposed 2027 Permissive Tax Exemption Bylaw No. 5433, 2026” and carried the following recommendations:

1. the Community Grants Committee be thanked for their work in evaluating the 2027 Permissive Tax Exemption applicants, and their recommendations be supported;
2. proposed “2027 Permissive Tax Exemption Bylaw No. 5433, 2026” be forwarded to Council for consideration; and
3. the proposed change to “Permissive Tax Exemption Procedure 0227” be forwarded to Council for consideration.

7.0 Analysis

7.1 Discussion

The District's approach to permissive tax exemptions is intended to balance support for local non-profit organizations with the impact that exemptions have on other taxpayers, since exempted taxes are shifted to the remaining tax base.

Procedure Amendment

A targeted amendment to Permissive Tax Exemptions Procedure 0227 is recommended, notwithstanding Council's approval of the revised Policy and Procedure earlier this year. This amendment responds to a recent BC Assessment decision to assign a separate parcel identifier (PID) to the Evergreen Squash Club, which occupies District property. As a result, the organization may now require a PTE to continue receiving property tax relief.

The proposed amendment would add section 3.5 to the Procedure. Section 3.5 would require non-profit organizations, including sports clubs, that occupy District property under a licence to occupy or lease agreement to complete a simple application form, in a form satisfactory to the District, confirming the community service they provide to the District and its residents.

This amendment would ensure that the Evergreen Squash Club remains eligible for Council's consideration and would establish a consistent process for any other non-profit occupants of District property if BC Assessment assigns separate PIDs to those occupancies in future. For example, the West Vancouver Tennis Club may be in a similar situation in the future. The amendment does not create an entitlement to an exemption; rather, it establishes an application process so that such occupancies may be considered by Council.

Summary of Applications

Organizations seeking a PTE were required to submit an electronic application by Tuesday, March 31, 2026. Because 2026 is a municipal election year, the application due date was earlier than prior years to accommodate Council approval timelines associated with the October election.

The CGC followed the new Procedure and reviewed 30 applications from 25 organizations. A summary of the application information is provided in **Appendix D**.

Evaluation of Applications

The objective of the PTE program is to provide relief from property taxes to eligible not-for-profit organizations that contribute to residents' well-being and enhance quality of life in the community, similar to the intent of the community grants program.

This year, the CGC continued to assist in reviewing and evaluating applications and in providing recommendations to Council. Given its broader understanding of the services provided by not-for-profit organizations to West Vancouver residents, the CGC is well-positioned to make informed recommendations on PTE applications.

CGC's Recommendation

The CGC recommends approval of 26 applications in full, approval of three applications on a prorated basis and denial of one application.

Appendix E provides each applicant's overall score, and **Appendix F** contains the CGC's Evaluation Summary Report.

The CGC further recommends the following applicant-specific adjustments and determinations:

1. Har El the North Shore Centre for Jewish Life Society

The CGC recommends that the permissive tax exemption be reduced by 8.9% to reflect the portion of the property used for for-profit daycare purposes. The 8.9% allocation was provided by the organization. Consistent with the District's PTE Procedure, only the eligible non-profit portion of a property used for mixed non-profit and for-profit/commercial activities may receive a PTE.

2. Kiwanis North Shore Housing Society – 959 21st Street

The CGC recommends that only the two floors used for eligible seniors housing be considered for an exemption. On that basis, 50% of the property is eligible for a permissive tax exemption.

The remaining two floors are leased to Vancouver Coastal Health Authority for care services operating under the Community Care and Assisted Living Act. Under the District's PTE Procedure, housing provided by other levels of government under the Community Care and Assisted Living Act are not eligible for a PTE. This recommendation is also consistent with the CGC's broader review approach, which treated this form of housing as a provincial responsibility.

3. Kiwanis North Shore Housing Society – 950, 970, and 980 22nd Street

The CGC recommends that only the adult daycare portion be eligible. Workforce housing space is not eligible under the District's Procedure. On that basis, eligibility is limited to 2% of the property. This is consistent with the 2026 PTE.

4. Paul Sugar Palliative Support Foundation

The CGC recommends denial of the application. In reaching this recommendation, the CGC noted that no clear financial need for a permissive tax exemption was demonstrated, given the organization's reported reserve position. The CGC also found that the broader community benefit was not sufficiently clear. In addition, the CGC expressed concerns regarding the organization's structure as a foundation rather than a not-for-profit organization, particularly as it does not appear to fund other groups.

Financial Assessment

Permissive tax exemptions do not result in lost revenue for the District. Exempt amounts are in effect redistributed to other taxpayers. The estimate of municipal tax exempted for the years 2027 to 2029 for each property recommended for a PTE is provided in **Appendix G**.

Below is a summary by year of the estimated taxes exempted:

Estimate	2027	2028	2029
Municipal	\$298,100	\$309,900	\$322,000
Other Taxing Authorities	\$242,600	\$252,305	\$262,400
Total Taxes Exempted	\$540,700	\$562,205	\$584,400

The proposed PTE bylaw would result in an exemption of approximately \$540,700 to qualifying organizations in the 2027 taxation year, representing total taxes avoided, including school, transit, and other non-municipal taxes. Of the \$540,700 exemption, approximately \$298,100 is municipal tax.

The table below summarizes the number of properties in each category and the estimated 2027 exemption attributable to each group if Council approves the proposed PTE bylaw.

Property Category	Number of Properties	2027 Estimated Municipal Tax Exemption	Total 2027 Estimated Exemption (all taxes)
Housing Societies/Housing-related Organizations	9	\$132,300	\$228,700
Places of Worship	14	\$130,800	\$230,000
Non-Profit Organizations	6	\$35,000	\$82,000
Total	29	\$298,100	\$540,700

7.2 Public Engagement and Outreach

Section 227 of the *Community Charter* requires that the details of a proposed PTE bylaw be published in accordance with the statutory notice requirements prior to Council's consideration of the bylaw - posted and advertised in a local newspaper once a week, for two consecutive weeks.

The notice must identify the property that would be subject to the bylaw, describe the proposed exemptions, state the number of years for which the exemptions may be provided, and provide an estimate of the amount

of taxes that would be imposed on the property if it were not exempt for the year in which the proposed bylaw is to take effect and for the following two years.

Notice of the proposed 2027 permissive tax exemptions will be published in the North Shore News on July 1 and July 8, 2026.

8.0 Options

8.1 Recommended Option

THAT

Proposed “2027 Permissive Tax Exemption Bylaw No. 5433, 2026” be read a first, second and third time; and

Council approve the proposed Permissive Tax Exemptions Procedure 0227.

8.2 Considered Options

Council may defer consideration of the proposed bylaw, or request revisions to the proposed bylaw. However, the PTE Bylaw must be approved each year by October 31 in order to apply to the following taxation year.

9.0 Conclusion

Approval of the proposed 2027 Permissive Tax Exemption Bylaw No. 5433, 2026 would continue the District’s support for eligible non-profit and community-serving organizations through the PTE program. Approval of the proposed amendment to Permissive Tax Exemptions Procedure 0227 would establish a clear and consistent process for non-profit organizations occupying District property under a licence to occupy or lease agreement where BC Assessment has assigned, or in future assigns, a separate PID to that occupancy.

Author:



Chrystal Boy, Deputy Director, Financial Services

Appendix A: 2027 Permissive Tax Exemption Bylaw No. 5433, 2026

Appendix B: Permissive Tax Exemptions Procedure 0227

Appendix C: Permissive Tax Exemptions Policy Number 0115

Appendix D: Summary of the 2027 Permissive Tax Exemption Applications

Appendix E: PTE Evaluation Score by Applicant

Appendix F: CGC’s Evaluation Summary

Appendix G: Estimated 2027-2029 Municipal Property Tax for the Proposed Exempted Properties

This page intentionally left blank

This page intentionally left blank



District of West Vancouver

2027 Permissive Tax Exemption Bylaw No. 5433, 2026

Effective Date:

District of West Vancouver

**2027 Permissive Tax Exemption
Bylaw No. 5433, 2026**

Table of Contents

Part 1 Citation 1

Part 2 Severability 1

Part 3 Exemptions..... 1

 Schedule A – 2027 Permissive Tax Exemptions.....5

District of West Vancouver

2027 Permissive Tax Exemption Bylaw No. 5433, 2026

A bylaw to authorize the permissive tax exemption of certain lands and improvements for the year 2027.

WHEREAS the Council of The Corporation of the District of West Vancouver deems it expedient to provide for a permissive exemption from property taxation pursuant to the provision of Section 224 of the *Community Charter*;

NOW THEREFORE, the Council of The Corporation of the District of West Vancouver enacts as follows:

Part 1 Citation

- 1.1 This bylaw may be cited as 2027 Permissive Tax Exemption Bylaw No. 5433, 2026.

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, subsection, paragraph, subparagraph, clause or phrase.

Part 3 Exemptions

- 3.1 Real property at 580 18th Street (Royal Canadian Legion), the legal description of which is more particularly set forth in Schedule A to this bylaw (Part 1), is hereby exempt from municipal taxation for the year 2027.
- 3.2 Real property at District Lot 1129 – Hollyburn Cabin #158 and District Lot 1120 – Hollyburn #174 (3rd West Vancouver Scouts), the legal descriptions of which are more particularly set forth in Schedule A to this

- bylaw (Part 2), are hereby exempt from municipal taxation for the year 2027.
- 3.3 The portions of thirteen parcels of real property, the legal descriptions of which are more particularly set forth in Schedule A to this bylaw (Part 3), which surrounds the building for 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 2027.
 - 3.4 Real property at 1305 Taylor Way, the legal description of which is more particularly set forth in Schedule A to this bylaw (Part 3), which surrounds the building for 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 partially exempt such that 91.1% will be exempt from municipal taxation for the year 2027, with the remaining 8.9% taxable for the portion of the property used for a for-profit daycare operation.
 - 3.5 Two parcels of real property (Kiwanis North Shore Housing Society), the legal descriptions of which are more particularly set forth in Schedule A to this bylaw (Part 4), which are used without profit, for the exclusive use of providing homes for senior citizens and affordable housing, together with the improvements thereon, are hereby exempt from municipal taxation for the year 2027.
 - 3.6 Real property at 959 21st Street the legal description of which is more particularly set forth in Schedule A to this bylaw (Part 4), including the land and improvements thereon, is hereby 50% exempt from municipal taxation for the year 2027. This partial exemption reflects that only two floors of the building are used exclusively, and without profit, for the purpose of providing housing for senior citizens and affordable housing, while the remaining portion of the property does not qualify for an exemption.
 - 3.7 The portion of the real property located at 950 22nd Street (Kiwanis North Shore Housing Society), the legal description of which is more particularly set forth in Schedule A to the bylaw (Part 5), which is used without profit, for the exclusive purpose of an adult day centre to provide services to seniors and individuals living with disabilities, together with the improvements thereon, is hereby exempt from municipal taxation for the year 2027.
 - 3.8 Real property at 1590 Gordon Avenue (North Shore Disability Resource Centre), the legal description of which is more particularly set forth in Schedule A to this bylaw (Part 6), which is used to provide accessible and

- affordable housing for people living with various forms of disabilities, is hereby exempt from municipal taxation for the year 2027.
- 3.9 Real property at 1475 Esquimalt Avenue (Capilano Senior Citizen's Housing Society), the legal description of which is more particularly set forth in Schedule A to this bylaw (Part 7), which is used without profit, for the exclusive use of providing homes for senior citizens, together with the improvements thereon, is hereby exempt from municipal taxation for the year 2027.
 - 3.10 Real property at 350 Klahanie Court (Klahanee Park Housing Society), the legal description of which is more particularly set forth in Schedule A to this bylaw (Part 8), which is used without profit, for the exclusive use of providing homes for senior citizens, together with the improvements thereon, is hereby exempt from municipal taxation for the year 2027.
 - 3.11 Six parcels of real property (Hollyburn Community Service Society), the legal description of which is more particularly set forth in Schedule A to this bylaw (Part 9), which is used without profit, for the exclusive use of providing affordable housing for female led households with children, together with the improvements thereon, are hereby exempt from municipal taxation for the year 2027.
 - 3.12 Real property at 6705 Nelson Avenue (West Vancouver Marine Rescue Society), the legal description of which is more particularly set forth in Schedule A to this bylaw (Part 11), which is used without profit, for the purpose of providing service to the community by responding to marine emergencies in the waters surrounding West Vancouver and by being tasked by Ministry of Emergency Management and Climate Readiness (EMCR) to support local fires, police departments and Emergency Health Services (EHS), are hereby exempt from municipal taxation for the year 2027.
 - 3.13 Real property at 201-211 723 Main Street (VRS Communities Society), the legal description of which is more particularly set forth in Schedule A to this bylaw (Part 12), which is used without profit, for the purposes of providing independent living support to individuals with physical and/or developmental disabilities in West Vancouver, is hereby exempt from municipal taxation for the year 2027.
 - 3.14 The portion of the real property located at 821 21st Street (West Vancouver Tennis Club), the legal description of which is more particularly set forth in Schedule A to this bylaw (Part 12), owned by The Corporation of the District of West Vancouver, being that part of the lands and improvements comprising the building situated on the east side of the property, and used without profit for the exclusive purpose of a tennis club,

together with all improvements ancillary thereto, is hereby exempt from municipal taxation for the year 2027.

- 3.15 The portion of the real property located at 315 Klahanie Court (Evergreen Squash Club), the legal description of which is more particularly set forth in Schedule A to this bylaw (Part 13), owned by The Corporation of the District of West Vancouver, being that part of the lands and improvements comprising the building situated in the south-east corner of the property and used without profit for the exclusive purpose of a squash club, together with all improvements ancillary thereto, is hereby exempt from municipal taxation for the year 2027.

Schedules

Schedule A – 2027 Permissive Tax Exemptions

READ A FIRST TIME on [Date]

READ A SECOND TIME on [Date]

READ A THIRD TIME on [Date]

ADOPTED by the Council on [Date].

Mayor

Corporate Officer

Schedule A - 2027 Permissive Exemptions

Part 1 - Royal Canadian Legion Branch 60

	Organization and Address	Legal Description
1.1	Royal Canadian Legion (Pacific 60)	LOT A BLOCK K DISTRICT LOT 775 PLAN 21079
	580 18th Street	

Part 2 - 3rd West Vancouver Scouts

	Organization and Address	Legal Description
2.1	Scout Properties (B.C./Yukon)	DL 1129 DISTRICT LOT 1129 - CABIN #158
	Hollyburn Cabin #158	
2.2	Scout Properties (B.C./Yukon)	DL 1130 DISTRICT LOT 1130 - CABIN #174
	Hollyburn Cabin #174	

Part 3 - Places of Worship

	Organization and Address	Legal Description
3.1	Christ the Redeemer Parish 599 Keith Road	LOT 1 DISTRICT LOTS 1045 AND 1046 PLAN 21562 EP BCP6560
3.2	First Church of Christ, Scientist 714-20th Street	LOT 11 OF LOT A BLOCK 6 DISTRICT LOT 775 PLAN 5213
3.3	St. Anthony's Parish 2347 Inglewood Avenue	LOT E BLOCK 12 DISTRICT LOT 554 PLAN 19556
3.4	St. David's United Church 1525 Taylor Way	LOT 9 BLOCK 23 CAPILANO ESTATES PLAN 9253
3.5	St. Francis-in-the-Wood Anglican Church 4773 South Piccadilly Road	AMENDED LOT 10 (EXPLANATORY PLAN 3997) BLOCK 1 DISTRICT LOT 811 PLAN 4763
3.6	West Vancouver Presbyterian Church 2893 Marine Drive	LOT 3 BLOCK 47 DISTRICT LOT 556 PLAN 7912
3.7	West Vancouver United Church 2062 Esquimalt Avenue	LOT A BLOCKS 6 TO 12 DISTRICT LOT 775 PLAN 17240
3.8	St. Stephen's Anglican Church 885 22nd Street	PLAN 2019 DISTRICT LOT 554 BLOCK A OF 5 LOT 9
3.9	North Shore Unitarian Church 370 Mathers Avenue	DISTRICT LOT 1074 EAST 1/2 OF NORTH WEST 1/4 EXCEPT PLAN 10097
3.10	Har El, the North Shore Centre for Jewish Life Society 1305 Taylor Way	DISTRICT LOT 1070 NORTH EAST 1/4 EXCEPT PTN TAKEN FOR HIGHWAY 25; RW RP 10505 RPLMP20821-COVENANT
3.11	Parish of St. Christopher's 1068 Inglewood Avenue	LOT J DISTRICT LOT 1050 PLAN 21309
3.12	Parish of St. Christopher's 1080 11th Street	LOT 4 NORTH WEST 1/4 OF DISTRICT LOT 1050 PLAN 3443
3.13	West Vancouver Baptist Church 450 Mathers Avenue	BLOCK B DISTRICT LOT 1073 PLAN 13560

3.14	Park Royal Congregation of Jehovah's Witnesses 1335 3rd Street	LOT C DISTRICT LOT 1074 PLAN 21190
------	---	------------------------------------

Part 4 - Kiwanis North Shore Housing Society

	Organization and Address	Legal Description
	Kiwanis North Shore Housing Society	
4.1	2151 Gordon Avenue	LOT 2 DISTRICT LOT 775 GROUP 1 NEW WESTMINSTER DISTRICT PLAN BCP17366
4.2	959 21st Street	LOT 1 DISTRICT LOT 775 GROUP 1 NEW WESTMINSTER DISTRICT PLAN BCP17366
4.3	975 and 999 21st Street	LOT A DISTRICT LOT 775 GROUP 1 NEW WESTMINSTER DISTRICT PLAN BCP11635

Part 5 - Kiwanis North Shore Housing Society

	Organization and Address	Legal Description
	Kiwanis North Shore Housing Society - Adult Day Center (2% portion)	
5.1	950 22nd Street	LOT A DISTRICT LOT 775 GROUP 1 NEW WESTMINSTER DISTRICT PLAN EPP118543

Part 6 - North Shore Disability Resources Centre

	Organization and Address	Legal Description
6.1	North Shore Disability Resource Centre Association 1590 Gordon Avenue	LOT A BLOCK 1 SOUTH 1/2 OF DISTRICT LOT 1055 PLAN 6221

Part 7 - Capilano Senior Citizen's Housing Society

	Organization and Address	Legal Description
7.1	Capilano Senior Citizens' Housing Society 1475 Esquimalt Avenue	LOT C SOUTH WEST 1/4 OF DISTRICT LOT 1054 PLAN 13632

Part 8 - Klahanee Park Housing Society

	Organization and Address	Legal Description
8.1	Klahanee Park Housing Society 350 Klahanie Court	Lot 2, DL 790, PLAN VAP23186

Part 9 - Hollyburn Community Services Society

	Organization and Address	Legal Description
9.1	Hollyburn Community Services Society 210, 220, 230, 240, 250 and 260 Klahanie Court	AIR SPACE PARCEL 1 DISTRICT LOT 790 GROUP 1 NEW WESTMINSTER DISTRICT AIR SPACE EPP121

Part 10 - West Vancouver Marine Rescue Society

	Organization and Address	Legal Description
10.1	West Vancouver Marine Rescue Society 6705 Nelson Avenue - Horseshoe Bay Dock	DISTRICT LOT 6018 PLAN 1TU1483 GROUP 1 NEW WESTMINSTER DISTRICT

Part 11 - VRS Communities Society

	Organization and Address	Legal Description
11.1	VRS Communities Society 201-211 723 Main Street	BLOCK B DISTRICT LOT 1073 PLAN 13560

Part 12 - West Vancouver Tennis Club

	Organization and Address	Legal Description
12.1	West Vancouver Tennis Club	LOT 1 BLOCKS 7 TO 12 DISTRICT LOT 775 PLAN 18043 PART OF LOT 1, TENNIS CLUB EXTRACTED FROM PARENT FOLIO 10-0566-001 (ACTIVITY CENTRE) FOR TAX PURPOSES
	821 21st Street	

Part 13 - Evergreen Squash Club of West Vancouver

	Organization and Address	Legal Description
13.1	Evergreen Squash Club of West Vancouver 201-211 723 Main Street	LEASE FOR SQUASH CLUB AND FACILITY LOCATED ON BLOCK 1 DISTRICT LOT 790 PLAN 15857

This page intentionally left blank

This page intentionally left blank

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;

District of West Vancouver PROCEDURE

- (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. Non-profit organizations, including sports clubs, that occupy District property under a licence to occupy or lease agreement will be subject to an application process consisting of a simple application form, in a form satisfactory to the District, confirming the community service they provide to the District and its residents.
 - 3.6. 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.
 - 3.7. 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.
 - 3.8. Housing benchmarked against the BC Housing Income Limits designed to support those who need it most could be considered at Council's discretion.
 - 3.9. 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:

District of West Vancouver PROCEDURE

- (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;
 - (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 allows 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	☐ Municipal Manager	☒ Mayor and Council
Approval date	2026/02/23	
Council minutes Document ID (Council Procedures only)	LGDM-711734498-25062	
Council report Document ID (Council Procedures only)	LGDM-711734498-25076	
Signature	<u>[Original signed by Mayor]</u> MAYOR	

District of West Vancouver

PROCEDURE

Replaced by	☐ Municipal Manager	☒ Mayor and Council
Replacement date	Click here to enter a date.	
Council minutes Document ID (Council Procedures only)		
Council report Document ID (Council Procedures only)		
Replacement description		
Signature		

6. Additional Information

Category	☒ Council	☐ Administrative
Date of last review	2026	

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*.

District of West Vancouver

POLICY

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

4. Policy Statement

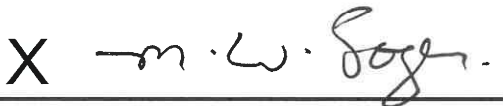
- 4.1. Permissive Tax Exemptions are granted by bylaw, at the discretion of Council. That means that Council:
- (a) has no obligation to grant an Exemption to any Applicant, including those that meet all criteria outlined in this policy;
 - (b) may consider applications that are not consistent with this 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*.

District of West Vancouver
POLICY

6. Approval

Approved by	☐ Municipal Manager	☒ Mayor and Council
Approval date	2026/02/23	
Council minutes Document ID (Council Policies only)	LGDM-711734498-25062	
Council report Document ID (Council Policies only)	LGDM-711734498-25076	
Signature		

7. Additional Information

Category	☒ Council	☐ Administrative
Related procedure	☒ Yes (0282-20-0227)	☐ No
Date of last review	2026	

This page intentionally left blank

This page intentionally left blank

	Property Eligibility	Necessity of Exemption	Community Benefit	Total West Vancouver Residents Served	Total City of North Vancouver Residents Served	Total District of North Residents Served	Total Other Residents Served
	NON-PROFIT ORGANIZATIONS						
	Royal Canadian Legion, Pacific 60 - 580 18th Street						
1	The property qualifies under subsection (2)(a) owned by a non profit organisation which acts as a focal point for providing services to veterans, police, military and low income seniors in West Vancouver. The Legion annually assists in organising the Remembrance Day Ceremonies with DWV and organising the Poppy Campaign before the day.	The Legion operates a financially self-sustaining facility on a break even basis. The PTE has become an essential component of operations to offset running costs. We are still recovering from COVID where we lost membership and sales revenue. Our Poppy Campaign raises around \$90,000 annually which is distributed to veterans, support and medical services to low income seniors, also to cadet and youth programs. The Legion building itself is run with a view to providing a social meeting place for Veterans and low income seniors. We also provide a meeting place for DWV police and fire associations at no cost. Poppy and Gaming funds are completely distributed to veterans and community groups. We rely solely on our lounge, memberships, and fund raising to run operations. We have been challenged to rebuild our membership base and repay debt incurred during the COVID period.	The Legion provides a social gathering place for veterans and low-income seniors. We host dinners, bingo, quizzes for the local residents, and also provide a low-cost Christmas dinner for single or lonely seniors. We provide rehearsal space for organizations, and dance groups perform at the Legion on festival days such as St. Patrick's Day. We provide grants to youth organizations, bands, the Library, scholarships to deserving youth etc.	340	75	10	-
	North Shore Disability Resource Centre Association - 1590 Gordon Avenue						
2	This property is owned by the registered charity, North Shore Disability Resource Centre Association (the "Association"). The Association rents out this property to people living with disabilities who pay 'rent geared to income', which is significantly lower than the market rent. The Association provides living support to people with disabilities living in the property.	The exempted taxation funds will be used to subsidize the rent costs and provide required maintenance for the property. People with disabilities live in the property and pay 'rent geared to income' determined according to the BC Housing guidelines. Tenants living in the property cannot afford paying market rent. To provide a necessary level of maintenance and keep the program costs low for the property, the Association needs a permissive tax exemption.	The Association employs more than 240 employees and subcontractors, many of whom come from the North Shore communities. The Association provides support to people with disabilities living in the North Shore. Some of our programs, such as the Children's summer program, Multi-Sensory Room, and Information and Advocacy, are open to all those living on the North Shore.	145	836	437	-
	Scout Properties (B.C./ Yukon) - #158 Hollyburn Mountain						
3	Scout Properties is a charitable organization providing properties and facilities to operators of recreational activities and programming. Such activities are enjoyed by the citizens of the District West Vancouver.	A permissive tax exemption is needed so that the facility can continue to be operated on a non-profit basis and provide unique outdoor adventures to youth/ groups at nominal costs. The exempted funds are used to maintain and upkeep the building and property.	Overnight camps and facilities for weekend recreational activities in a unique setting on Hollyburn Mountain. Scouts Canada programming is available to all youth and adults in the District and as such they would have access to the facilities along with other non-profit	40	-	-	-
	Scout Properties (B.C./ Yukon) - #174 Hollyburn Mountain						
4	Scout Properties is a charitable organization providing properties and facilities to operators of recreational activities and programming. Such activities are enjoyed by the citizens of the District West Vancouver.	A permissive tax exemption is needed so that the facility can continue to be operated on a non-profit basis and provide unique outdoor adventures to youth/ groups at nominal costs. The exempted funds are used to maintain and upkeep the building and property.	The cabin allows for Scouts Canada programming to be delivered in a wilderness /camp setting and is available to all youth and adults in the District. As such all district residents can would have access to the facilities along with other non-profit organizations.	100	100	100	1,000
	Evergreen Squash Club - 315 Klahanie Court						
5	The principal use of the property is to be a member-run squash club facility focused on squash and fitness activities. Open to all and provides services not otherwise provided by the municipality.	The provision of a permissive tax exemption is necessary to support non-profit sports organizations operating on municipal property, as these entities deliver programs and services that the municipality does not directly provide. The exemption helps offset operating costs and ensures the financial sustainability of organizations that would otherwise face barriers to continued service delivery. Without such support, the level and accessibility of community-based recreational programming could be significantly reduced.	Non-profit sports organizations provide a substantial community benefit by expanding access to recreational opportunities, promoting physical health and well-being, and fostering social connection. In operating on municipal property, these organizations function as an extension of municipal services, enhancing the overall recreation network and increasing opportunities for residents of all ages and abilities to participate in sport and community life.	-	-	-	-
	Evergreen Squash Club - 315 Klahanie Court						
6	The principal use of the property is to be a member-run squash club facility focused on squash and fitness activities. Open to all and provides services not otherwise provided by the municipality.	The provision of a permissive tax exemption is necessary to support non-profit sports organizations operating on municipal property, as these entities deliver programs and services that the municipality does not directly provide. The exemption helps offset operating costs and ensures the financial sustainability of organizations that would otherwise face barriers to continued service delivery. Without such support, the level and accessibility of community-based recreational programming could be significantly reduced.	Non-profit sports organizations provide a substantial community benefit by expanding access to recreational opportunities, promoting physical health and well-being, and fostering social connection. In operating on municipal property, these organizations function as an extension of municipal services, enhancing the overall recreation network and increasing opportunities for residents of all ages and abilities to participate in sport and community life.	-	-	-	-
	West Vancouver Tennis Club - 821 21st Street						
7	Providing year round tennis to members and non-member youth of the West Vancouver Community. Not otherwise provided by the municipality.	The provision of a permissive tax exemption is necessary to support non-profit sports organizations operating on municipal property, as these entities deliver programs and services that the municipality does not directly provide. The exemption helps offset operating costs and ensures the financial sustainability of organizations that would otherwise face barriers to continued service delivery. Without such support, the level and accessibility of community-based recreational programming could be significantly reduced.	Non-profit sports organizations provide a substantial community benefit by expanding access to recreational opportunities, promoting physical health and well-being, and fostering social connection. In operating on municipal property, these organizations function as an extension of municipal services, enhancing the overall recreation network and increasing opportunities for residents of all ages and abilities to participate in sport and community life.	-	-	-	-

	Property Eligibility	Necessity of Exemption	Community Benefit	Total West Vancouver Residents Served	Total City of North Vancouver Residents Served	Total District of North Residents Served	Total Other Residents Served
	West Vancouver Marine Rescue Society - 6705 Nelson Avenue						
8	West Vancouver Marine Rescue Society has a License to Occupy the "Facility Shed" on the Horseshoe Bay Public Wharf and to moor two rescue vessels. VWMRS financially supports the Royal Canadian Marine Search and Rescue Station 1 which provides service to the community by responding to marine and EMVR emergencies.	West Vancouver Marine Rescue Society raises funds to support RCMSAR Station 1. The volunteers of Station 1 respond to marine emergencies in the waters surrounding West Vancouver. And, the station is also tasked by EMCR to support local fire, police and EHS. For example, transporting fire crews to areas by water that are not accessible by land. Exempted taxation funds will be used to partially offset the cost of operating the station and the two rescue vessels.	0	3,000	-	-	-
HOUSING SOCIETIES							
	Capilano Senior Citizen's Housing Society - 1475 Esquimalt Avenue						
9	This project has been designated as a Municipality for tax purposes from the time it was build.	To provide housing for low income seniors	No	81	-	-	-
	Hollyburn Community Services Society - 210, 220, 230, 240, 250 and 260 Klahanie Court						
10	The property (6 townhouse units) are held by a charitable, philanthropic or other not for profit corporation, for the purposes of providing affordable housing for female led households with children.	The PTE is required to offset the operating and rent costs of the 6 townhouse units, ensuring the rent for the tenants are deeply subsidized.	We are providing housing at significantly reduced costs for the 6 townhouse units and in a similar situation 6 units in the City of NV. We support marginalized youth in an employment program that leads to permanent employment.	220	300	400	10
	Kiwanis North Shore Housing Society - 959 21st Street						
11	Kiwanis North Shore Housing Society is a registered charity whose purpose is to provide below-market rental housing for low to moderate-income seniors and to families and individuals of low income or in need. Kiwanis Manor is a part of the four building Kiwanis Garden Village. This property, Kiwanis Manor, provides housing for 51 seniors as well as 36 assisted living units operated by Vancouver Coastal Health.	The permissive tax exemption enables Kiwanis to fulfill its mandate to provide affordable, secure and inclusive housing for seniors. Delivering our mission and controlling the financial bottom line remains challenging as operating costs have consistently risen more than the allowable rent increase year after year. The permissive tax exemption reduces operating costs, enabling Kiwanis to keep rents at an average of 70% of market rates at this location, maintain buildings in good condition, and build additional rental units such as those under construction at 950 & 970 22nd Street in West Vancouver.	Kiwanis Garden Village has three amenity rooms, the Great Hall (Cypress building), the Arts/ Multipurpose Room (Terrace building) and the Library (Terrace building), which are available to nonprofit groups and the District of West Vancouver. The following organizations use these rooms free of charge. West Vancouver Foundation North Shore Keep Well Society PEO Sisterhood Canadian Federation of University Women, West Vancouver 100 Women Who Care of the North Shore Positive Voices Friends of Cypress Provincial Park Society North Shore Youth Civic Forum Old Growth Conservancy Society West Vancouver Chamber of Commerce	335	150	394	-
	Kiwanis North Shore Housing Society - 975 & 999 21st Street						
12	Kiwanis North Shore Housing Society is a registered charity whose purpose is to provide below-market rental housing for low to moderate-income seniors and to families and individuals of low income or in need. The Terrace (975 21st) and Cypress (999 21st) buildings are part of the four building Kiwanis Garden Village. These two buildings provide housing for 183 seniors.	The permissive tax exemption enables Kiwanis to fulfill its mandate to provide affordable, secure and inclusive housing for seniors. Delivering our mission and controlling the financial bottom line remains challenging as operating costs have consistently risen more than the allowable rent increase year after year. The permissive tax exemption reduces operating costs, enabling Kiwanis to keep rents at an average of 70% of market rates, maintain buildings in good condition, and to build additional rental units such as those under construction at 950 & 970 22nd Street in West Vancouver.	Kiwanis Garden Village has three amenity rooms, the Great Hall (Cypress building), the Arts/ Multipurpose Room (Terrace building) and the Library (Terrace building), which are available to nonprofit groups and the District of West Vancouver. The following organizations regularly benefit from free access to these rooms. The list reflects a broad range of focus areas: philanthropy (West Vancouver Foundation), health and wellness (North Shore Keep Well Society), women's networking and support (PEO Sisterhood, Canadian Federation of University Women, 100 Women Who Care), environmental protection (Friends of Cypress Provincial Park Society, Old Growth Conservancy Society), youth engagement (North Shore Youth Civic Forum, West Vancouver Football Club), and inclusive community initiatives (Positive Voices).	335	150	394	-
	Kiwanis North Shore Housing Society - 950 22nd Street						
13	Kiwanis North Shore Housing Society is a registered charity whose purpose is to provide below-market rental housing for low to moderate-income seniors and to families and individuals of low income or in need. The housing development at 950 22nd Street will provide 150 rental units of affordable housing for families and individuals and space for an Adult Day Centre operated by Vancouver Coastal Health. A Housing Agreement is in place between Kiwanis North Shore Housing Society and the District of West Vancouver. Construction started in October 2023, and completion and occupancy is scheduled for the first quarter of 2026.	The permissive tax exemption enables Kiwanis to fulfill its mandate to provide affordable, secure and inclusive housing at below-market rents in accordance with the Housing Agreement. Delivering our mission and controlling the financial bottom line remains challenging as operating costs have consistently risen more than the allowable rent increase year after year. The permissive tax exemption reduces operating costs, enabling Kiwanis to keep rents at an average of 75% of market rates, maintain buildings in good condition, and build additional rental units such as those under construction on this property.	Kiwanis Garden Village has three amenity rooms, the Great Hall (Cypress building), the Arts/ Multipurpose Room (Terrace building) and the Library (Terrace building), which are available to nonprofit groups and the District of West Vancouver. The following organizations use these rooms free of charge. West Vancouver Foundation North Shore Keep Well Society PEO Sisterhood Canadian Federation of University Women, West Vancouver 100 Women Who Care of the North Shore Positive Voices Friends of Cypress Provincial Park Society North Shore Youth Civic Forum Old Growth Conservancy Society West Vancouver Chamber of Commerce	335	150	394	-
	Kiwanis North Shore Housing Society - 2151 Gordon Avenue						
14	Kiwanis North Shore Housing Society is a registered charity whose purpose is to provide below-market rental housing for low to moderate-income seniors and to families and individuals of low income or in need. Kiwanis Court is a part of the four building Kiwanis Garden Village. This property, Kiwanis Court, provides housing for 101 seniors.	The permissive tax exemption enables Kiwanis to fulfill its mandate to provide affordable, secure and inclusive housing for seniors at below-market rents. Delivering our mission and controlling the financial bottom line remains challenging as operating costs have consistently risen more than the allowable rent increase year after year. The permissive tax exemption reduces operating costs, enabling Kiwanis to keep rents at an average of 70% of market rates at this location, maintain buildings in good condition, and build additional rental units such as those under construction at 950 & 970 22nd Street in West Vancouver.	Kiwanis Garden Village has three amenity rooms, the Great Hall (Cypress building), the Arts/ Multipurpose Room (Terrace building) and the Library (Terrace building), which are available for use by nonprofit groups and the District of West Vancouver. The following organizations use these rooms free of charge. West Vancouver Foundation North Shore Keep Well Society PEO Sisterhood Canadian Federation of University Women, West Vancouver 100 Women Who Care of the North Shore Positive Voices Friends of Cypress Provincial Park Society North Shore Youth Civic Forum Old Growth Conservancy Society West Vancouver Chamber of Commerce	335	150	394	-

	Property Eligibility	Necessity of Exemption	Community Benefit	Total West Vancouver Residents Served	Total City of North Vancouver Residents Served	Total District of North Residents Served	Total Other Residents Served
	VRS Communities Society - 201211 723 Main Street						
15	VRS is providing independent living supports to 11 individuals with developmental disabilities. The supports include personal care and assistance with daily decision making. This housing and 24 onsite care/support simply does not exist in sufficient quantity in BC. All rents will be at core need levels or rent geared to income for the individuals receiving services for 24 hour supports. 24 hour onsite supports will be funded by Community Living BC.	Even though the City of West Van sold us the units at a huge discount. We will not generate enough revenue from the subsidized rents we are collecting from our tenants. We need to find additional revenue and/or reduce operating costs. If we are given an exemption from property taxes it will go towards balancing our budget.	Social Development: The School rents facilities to Faly Soccer Academy, Northshore Basketball, Vancity Basketball and Freestyle Ski BC. Economic Development: The School employs approx. 250 people and 63% live on the Northshore.	11	94	-	1,600
	PLACES OF WORSHIP						
	Christ the Redeemer Parish - 599 Keith Road						
16	The meeting rooms and the land on which they stand are an extension of our place of worship and are integral to our spiritual life. These spaces are regularly used for worship and also serve as welcoming gathering places for West Vancouver and the broader community. The surrounding grounds support worship, foster community connection, and enable the parish's charitable activities. Within these grounds are reverent spaces used daily by individuals for building community, prayer and quiet reflection. We also have a cafe providing free coffee and baked goods two to three times a week. In addition, our kitchens play a vital role in preparing food for outreach, hospitality, and charitable initiatives, helping us serve and welcome others.	The exempted funds will be directed toward sustaining and expanding our community outreach initiatives and pastoral care services. These resources are essential to maintaining our ongoing contributions to the social, emotional, and spiritual well-being of West Vancouver residents and beyond. All programs and services are offered free of charge, ensuring equitable access for individuals and families regardless of financial circumstances. Over the past year, we have provided regular community meals and cultivated a safe, inclusive environment that nurtures both spiritual growth and emotional resilience. In addition, our committed volunteers and staff conduct weekly phone calls and in-person visits to local care homes, as well as to individuals who are homebound. These outreach efforts play a critical role in fostering meaningful connections, alleviating social isolation, and delivering compassionate, person-centered support to some of the community's most vulnerable members.	All parish programs and services are open and everyone is welcome, with particular focus on the West Vancouver community. We have guests join us everyday that are not affiliated with our church. Daily we see people stop and spend a few minutes of quiet in our grounds. People from other faith traditions join us on a regular basis because they find our community welcoming and inclusive. We run programs in other languages if needed, including Spanish, Farsi, French, and Korean. We promote and invite West Vancouver residents to our community. Social Development 1. We offer a free, accessible, openly promoted programs that provides complimentary food, social time and a safe and welcoming place to discuss life's big questions. The majority of our guests are not members and come from all walks of life including those in recovery to bereaved seniors (ages 17-85). These guests tell us that they experience community and support that they have not been able to find elsewhere. 2. Drop in coffee twice per week frequented by neighbours, and seniors (including a group of knitters that sell their goods for charity). 3. Reception space including use of the kitchen provided free of charge following any funeral that we host. At least half of the funerals are for non-members and the majority of attendees are from outside our congregation. 4. Monthly free youth night with an average attendance of 50 teens. All high school youth are welcome for games, sharing and dinner. 5. Spanish Women's group with over 30 members that provides support and outreach to Spanish speaking women recently arrived in Canada. Economic Development 1. The parish employs 17 full and part time employees including North Shore residents. 2. We support local businesses by purchasing locally the good and services in our events. These include but are not limited to catering, flowers, and maintenance contractors. 3. We draw guests from across Greater Vancouver who often frequent local shops and restaurants before or after their visit. Protection of the natural environment 1. We offer our parking lot to parishioners as a central location to meet and leave their cars so they can carpool to their activities. 2. We have moved our weekly bulletin and most communications online to save printing paper. Promotion of Arts and Culture 1. We preserve the practices that are part of Canadian Culture including Christmas and Easter and we use our facilities to provide hospitality after these traditional services. 2. We provide a space for Farsi language classes for children using music art and hands on learning, and regularly organize community events to strengthen the bonds within the North Shore. 3. We participate in the annual Dundarave Festival of Lights during the winter season.	1,500	500	1,000	350
	First Church of Christ, Scientist - 714 20th Street						
17	Place of religious worship	Help offset costs for the purpose of providing a church open to all West Vancouver residents as well as lower mainland adherents and any others from out of town.	Providing meeting space and parking for community groups: music lessons, music recitals, Dundarave AA group, West Vancouver Newcomers Club, Korean church, Hollyburn bridge group, benefiting ~150 people.	125	25	50	45
	Har El, North Shore Centre for Jewish Life Society - 1305 Taylor Way						
18	Har El is a charitable, not-for-profit entity. As a religious, cultural, social, and educational organization, Har El uses the property as the location to provide many programs to the West Vancouver Community.	Our revenues come from two sources – rental to a daycare and a Montessori school and membership dues/donations from the community. The revenue and tax exemption allow us to operate programs and upkeep needed repairs and maintenance to our building and surrounding land.	Social Development – Har El, the North Shore Centre for Jewish Life strives to nurture progressive Jewish spiritual and cultural identity. We endeavor to achieve this through building a warm, welcoming, inclusive, and open-minded Jewish home for all. In addition, our programs are open to the public. For example, every year, we hold a public Menorah lighting that is attended by over 200 residents of which more than 50% are non-members. Furthermore, we have shared our space with the Iranian Community and with Canadian Blood Services for blood drives. Last, by renting out our spaces when not in use, we house a daycare and a Montessori primary school which provide much needed services to the community. As noted in the District's Childcare Action Plan of 2021 to 2023, the top two priorities are to increase childcare spaces and make childcare more affordable. Economic Development – We have two full time employees who live locally. In addition, we provide economic benefits to many local businesses through contracting of landscaping services, snow removal, building repairs and maintenance, garbage disposal services and many other services. Promotion of Arts and Culture – One of the key reasons for our existence is to promote cultural events for our community. We strive to create an environment where people can congregate in ways that are important to them, be it based on ritual, social, cultural or other basis. Education is a big part of what we focus on. We host school groups to learn about Judaism as part of their comparative religion courses.	73	47	35	30
	North Shore Unitarian Church - 370 Mathers Avenue						
19	All the programs and services of the North Shore Unitarian Church (NSUC) are open to the public without regard to race, sex, religious creed, age, ethnicity, gender, gender identity, sexual orientation or financial means. The programs and services are operated out of our main church building and two educational buildings and include such activities as Sunday services, weddings, memorial services, youth programs, concerts, art shows, lectures, and adult educational classes. A year-round daycare and preschool use our educational buildings from 8am to 5pm on weekdays (times that the church doesn't use those spaces) to support working parents who are mostly from West Vancouver and elsewhere on the North Shore. We also rent space in our buildings at below market rents to community groups and non-profit organizations. Recent groups include the North Shore Needle Arts, Paragon Singers, a Dutch Language School, and a singing instructor.	The tax exemption is needed to reduce the cost of providing NSUC's extensive programs and services. The exempted tax funds will be used to help support these programs and services.	Our programs and services are open to the entire community, including residents of West Vancouver, without need to be affiliated with our church (or any church). For example: The daycare and preschool provides childcare that rent some of our spaces (8am to 5pm on weekdays) provides essential child care for West Vancouver families who have no affiliation with our church. We officiate weddings and memorial services to the greater community without regard to religious affiliation, sexual orientation, or gender identity. Our concerts, lectures, and educational programs for children, youth and adults are open to and often attended by West Vancouver residents who have no affiliation with us. Regular art shows take place throughout our building -- and most of the artists are not affiliated with our church. Art shows are open to the general public, whether or not they attend our church. (Many of the artists we feature live and work on the North Shore). Our Environmental Action Team is helping community members to lower their carbon footprint and support a greener, healthier ecosystem. Programs include a Butterfly Garden (with includes plants indigenous that attract pollinators such as bees and butterflies), multiple discussion groups that read and discuss books about environmental protection, etc. Our "Soul Matters" small groups meet monthly to discuss various topics relating to our mission (which is helping people living with more depth, meaning and purpose) – promoting friendships and social networks. We do not track residency data on people who attend and benefit from our programs and services, unless they voluntarily provide it to us. But over the years, there have been a great many from West Vancouver.	300	100	300	400
	Parish of St. Christopher's (West Vancouver) - 1068 Inglewood Avenue						
20	Anglican Church, Sunday services, weddings, funerals, fellowship, fellowship & special events	Building operations, hydro, heating, building maintenance, outreach programs	Kitchen and meeting / eating space for Sharing Abundance Group, and meeting space for Christopher's Social Groups (Needles and Pins Sewing Group and Bridge Group). The West Vancouver Widow's Network and Alcoholics Anonymous are also provided space at a nominal fee.	100	5	35	10

	Property Eligibility	Necessity of Exemption	Community Benefit	Total West Vancouver Residents Served	Total City of North Vancouver Residents Served	Total District of North Residents Served	Total Other Residents Served
	Parish of St. Christopher's (West Vancouver) - 1080 11th Street						
21	Parking lot for Anglican Church providing Sunday services, weddings, funerals, fellowship, & special events	Building operations, hydro, heating, building maintenance, outreach programs	Yes. Parking for the following groups - Sunday Church services, Widows network, Alcoholics Anonymous, Sharing Abundance, Bridge Group, Trivia events, Bible Study, Knitting group	100	5	35	10
	St. Stephen's Anglican Church - 885 22nd Avenue						
22	We are a self-funded Anglican church organization, offering Christian worship, music, study groups and programming, all of which is open to the public. We also offer funerals, weddings and baptisms, all of which is offered on a sliding scale to make our services accessible to all. Our Rector and Pastoral Care Team offer home visits to elderly people to combat loneliness. Our services are open to everyone, regardless of faith background. Our church is a non-profit, funded by the generous giving of our parishioners, as well as renting out our facility space. Our space acts as a community hub for local groups and organizations, many of whom we support by offering reduced rates for facility rentals. Our community conducts frequent fundraisers for local charitable organizations. No grants are received from the District of West Vancouver. Aside from this, our property includes a memorial garden that is maintained by parishioners and is open for the public to enjoy.	The permissive tax exemption is needed to support West Vancouver Community members by offering high quality, accessible, inclusive and affordable rental space. The exempted taxation funds will be used to maintain the church facilities for ongoing maintenance, ie: repairs, gardening/trimming of trees, cleaning of rental space/church, to include carpet and exterior cleaning; service contracts, such as hydro, telephone, advertising, plumbing etc.; advertising of rental space and general overall upkeep of the building.	First and foremost, we are a community hub, where all visitors are welcome. We support local community organizations by giving them priority booking of our space, as well as a subsidized rental rate. We provide free meeting space for certain organizations, such as the Boy Scouts of Canada. We offer free and donation-based music programming to the public and offer significantly discounted rental rates for a youth choir to meet and practice. We host a thriving community choir, which includes professional leadership and music accompaniment, with participation by donation. Our Rector offers on-call meetings and spiritual council to community members of all faiths. Our Rector and Parishioners visit elderly people at home, to combat loneliness, as well as check in on community members in hospital. We offer sliding-scale funeral rates, to make sure anyone, of any income level, is served. Our community supports many local charities through time and gifts, such as the Dundarave Festival of Lights. St. Stephen's provides direct support for visitors who are homeless or in need, by offering food, toiletries, gift certificates and bus tickets. We are specifically oriented towards creating an LGBTQ+ safe space, as well as a community guided by questions of justice and inclusion. As members of St. Stephen's Anglican Church, we comply with all federal provincial and district requirements (fire safety and emergency preparedness etc.) Our staff and key volunteers have police/criminal record checks for working with vulnerable people, as well as complete sexual harassment training. Additionally, we offer training in anti-racism, thinking through colonialism and Christian supremacy, and as well as the historical relationship between the church and Indigenous communities.	700	150	150	100
	Park Royal Congregation of Jehovah's Witnesses - 1335 3rd Street						
23	The Congregation assists the local unincorporated association of Jehovah's Witnesses in carrying out their religious objective of preaching the Bible's good news of God's Kingdom to people of all backgrounds. All programs promote religious worship designed to uplift any who attend the public meetings by means of moral and spiritual instruction based on the Bible. The public meetings are a means to the spiritual education and enrichment of persons desiring to take in accurate knowledge of the Bible.	Entrance to our Kingdom Hall is free. All our meetings are open to the public. There are no collections taken. Therefore, these funds will be used to maintain and enhance our Kingdom Hall and property so that it can continue to be an asset to the community. We also provide Bibles and Bible educational material to the public at no cost. We will be able to continue providing a source of spiritual education and enrichment to all people in our community who desire to take in accurate knowledge of the Bible.	Yes, we have a very active outreach program that sends members out into the community every day to help people understand practical applications of Bible principles. Those who follow these guidelines enjoy better family lives and avoid the emotional pain and physical problems associated with drug abuse, drunkenness, and immorality. Kingdom Hall ("church") meetings are held on numerous days each and every week and are available to ALL residents of West Vancouver. Meetings are held in English and Mandarin.	150	90	110	20
	St. Anthony's Church - 2347 Inglewood Avenue						
24	Section 224(2)(a) St Anthony's Parish is a charity, non-profit and provides philanthropic activities Section 224(2)(f)(1)(h) the building is used for public worship and members of the community for its services on a daily basis.	The exempted taxation funds will be used in ministries, pastoral care and outreach to shut-ins; to cover necessary maintenance and structural improvements. Funds will aid towards a contingency fund for future upgrades and replacements needed.	St. Anthony's is open to the public seven days per week, welcoming everyone in our community to take advantage of our spiritual offerings. We are an inviting and hospitable church. New visitors and parishioners often mention that they feel welcome and at ease at our church, like an extended family. Many of our elderly parishioners are long-standing residents and express that the parish is their second home. Our desire is that everyone in our community will feel welcome at St. Anthony's, whether to come pray and meditate, or simply enjoy a free coffee in our hall. In addition to holding three Sunday worship services each weekend, we have services from Monday to Saturday, open to all. Our office is open Monday to Friday, and our cheerful staff members are always ready to respond to spiritual needs and other inquiries. At Christmas and Easter, St. Anthony's welcomes a full congregation, of Catholics and non-Catholics, during our Christmas Eve (with a Christmas pageant in which every child is welcome to participate), Christmas Day, Good Friday and Easter Sunday services. Over the past 100 years, St. Anthony's has celebrated many baptisms, confirmations, weddings, and assisted grieving community members in laying to rest their loved ones by holding funerals and memorial services at the church, as well as graveside ceremonies. Each year, we have a Remembrance Day service and support the West Vancouver Remembrance Day parade and wreath-laying ceremony. A Canada Day service is also offered. Volunteers are the backbone of our parish and its many good works, who visit people unable to leave their homes or who reside at retirement or care facilities. Our clergy regularly visit people who are in hospital. Our volunteers knit prayer shawls for cancer patients. We provide support to local charities and social initiatives, including The Door is Open, Christian Addictions Recovery Ministries Society, domestic abuse services, and the St. Vincent de Paul Society. We provide clothing and meals to the Catholic Charities Men's Shelter. Our parish offers educational programs and events. At no cost, we hold Christian meditation sessions, ecumenical prayer meetings (attended by members of other churches), speaker events on various topics, and Alpha (which also includes a meal). Between September and June, we offer a free course called "The Catholic Faith in Plain English". During the school year, we are home to faith programming for elementary school students. We host annual social events, where guests are warmly welcomed. For example, each June 13 we celebrate our parish "feast day" in commemoration of our parish namesake, St. Anthony of Padua, including a church service and dinner. Each Labour Day weekend we hold a fun parish picnic event, inviting our neighbours. Each October we hold a pet blessing on our front lawn, which is open to the entire community. Several times a year, we offer a community lunch, a chance to interact and socialize with others in West Vancouver.	1,250	134	105	144

	Property Eligibility	Necessity of Exemption	Community Benefit	Total West Vancouver Residents Served	Total City of North Vancouver Residents Served	Total District of North Residents Served	Total Other Residents Served
	St. David's United Church - 1525 Taylor Way						
25	Held by a Charitable Organization, (a building for public worship)	The DWV's PTE allows St. David's church congregation, a diverse and inclusive community of many ages, mostly retired, on a fixed income, to gather for worship services and other weekly meetings. We also provide community outreach with our "Caring for the Caregivers" program, and needed services to shut-ins and those in nursing homes, as well as caring for congregation members. Our mission is this: HOSPITALITY: Care of Community, SPIRITUAL LIFE & DEVELOPMENT: Life of the Soul, OUTREACH & SERVICE: Care of the World. We encourage other local non-profit organizations to use our building at reduced or no charge. Local residents of all ages benefit from SDUC's building. Our parking lot is a popular meet up place used by the community and Westcot school parents for many years. We continue to evolve and reach out and offer needed programs and offers of space working to reduce isolation and loneliness. Building users serve varied community members, particularly children, teens and seniors.	Social Development - Karate School, Music lessons, Voice lessons, Care for the Caregivers program. There is also the Days for Girls and Armenian Bible Study that use our space ongoing. Our lower hall/gymnasium is used by the North Shore Karate Academy as well as the onsite daycares/preschool for an open indoor play space. Economic Development - parking lot is used freely by many members of the West Vancouver and North Shore as well as the wider community as a convenient place to meet, as well as daily drop off and pick up for Westcot Elementary School (70+ parents twice a day) and parking during school events, and Har-El Synagogue has access to the parking lot when needed. A Red Cross mobile blood donor clinic utilized our parking lot in a blood drive, this was organized by Har-El and has been held several times during the past year. Protection of the Natural Environment - Continuing to work toward a project with DWV and Streamkeepers to clean up Brothers Creek (the north side of St. David's parking lot, on District land, is a tributary of Brother's Creek). Recycling containers are provided for users of the parking lot and another set of recycling containers, including cardboard, are there for the user groups in the building. There are various recycling containers placed all around the building to encourage all users to exercise good stewardship. Promotion of Arts and Culture: Our sanctuary is used by Westcot Elementary school for their band and choir concerts and grade 7 graduating ceremonies. We provide space for rehearsals, recitals and local concerts. We provide space for a local choir to rehearse on a weekly basis. We host a weekly group for those who follow "The Chosen" series.	500	100	100	90
	St. Francis-in-the-Wood Anglican Church - 4773 Piccadilly South						
26	Public worship, weddings, funerals/memorials, baptisms, pastoral support, bereavement care, charitable organization meetings, music practice and associated activities.	Exemption will enable and support the continued service of our parish to community and for its facilities to be used by the wider community.	Our building and facilities are open and available to anyone and everyone and are used by many who are not affiliated or members of St. Francis-in-the-Wood. As a parish community we seek to promote wellness, good interpersonal and neighborly relations and the care of all in the community. The church is frequently used for community meetings, music rehearsals and community events. Most recent new examples include the erection of a community Christmas Tree on the Green in front of the church (with a special evening refreshments and sing-a-long) as well as a community Easter Egg hunt in the Spring.	2,667	251	247	420
	West Vancouver Presbyterian Church - 2893 Marine Drive						
27	Property is used by West Vancouver Presbyterian Church for religious worship and the coordination of congregational charitable work. Other West Vancouver community groups benefit from the use of the church hall and sanctuary.	West Vancouver Presbyterian Church is a non-profit charitable organization. Permissive tax exemption enables ongoing operations and funding of charitable outreach programs. It allows the church to reduce our operating costs and make our facilities available to community groups at a lower rent.	Alcoholic Anonymous provide services for West Vancouver residents who suffer from substance abuse. Girl Guides, Brownies, Sparkes and Pathfinders offer services to West Vancouver youth. Community Bands regularly use the church sanctuary to perform concerts that raise funds for charitable causes.	55	15	20	10
	West Vancouver United Church - 2062 Esquimalt Avenue						
28	We are a building for public worship. All our worship services and programs are available to anyone in the community, 7 days a week. Worship services take place in the sanctuary, our programs are run in the hall and other rooms adjacent to the sanctuary.	Our public worship space continues to provide a gathering place for the whole community to meet, perform and learn together. We help in shaping the lives of people of all ages with values that help to build a strong sense of belonging and well-being. Donations and exempted taxation funds allow us to continue to provide a wide range of programs and community services.	WVUC is a hub of activities and provides many services and programs that are available to the entire community. We welcome everyone to our worship services and Sunday Club and we also offer Summer Kids Camp, weekly youth group. We provide youth scholarships to students at West Vancouver Secondary School and Rockridge Secondary. We continue to offer excellent community outreach through our Care Coordinator and through our Stephen Ministry. These services benefit the residents of West Vancouver by providing emotional and spiritual support for people dealing with isolation, loneliness and grief. We also provide services for families in the broader community who have lost a loved one. Our Treasure Trove Thrift Shop provides goods for the community at low cost. We also have a comprehensive recycling program for donations to the Treasure Trove. This includes education on the various options for recycling in the community based on types of goods. For donations that we receive that we are not able to sell, we donate those to other charities, sort and transport recyclable goods to Return-it locations and arrange for pickup by other organizations who are committed to reusing and repurposing. WVUC is a popular concert venue for many arts groups. Some groups both rehearse and offer concerts in our space.	1,500	300	500	400
	West Vancouver Baptist Church - 450 Mathers Avenue						
29	The buildings on the property and the land are used for public worship per section 224(2) of the Community Charter.	Exempted funds will be used to continue providing the services as outlined below.	We are a place of worship for residents of West Vancouver and beyond. We provide several direct services to support that end such as English language education, music programs, an outreach program of practical helps to seniors, and social gatherings.	218	40	159	52
	REGISTERED CHARITY						
	Paul Sugar Palliative Support Foundation - 4613 Woodburn Road						
30	The property is used for the purposes of providing non medical supportive care services to patients with an advanced illness as well as to their families. These purposes are directly related to the charitable purposes of the Paul Sugar Palliative Support Foundation. All our supports and services are provided for free. CGC has not recommended a PTE for 2027.	The funds will be used to offset the costs associated with property and building maintenance, utilities and moving expenses. In addition, it will offset expenses related to the Temporary Use Permit process and the costs of the required renovations associated with the Temporary Use Permit	Our organization cannot contribute to the above mentioned benefits due to restrictions related to the Temporary Use Permit.	50	30	40	3

This page intentionally left blank

This page intentionally left blank

Organization Name	Address	Score	Percentage Exemption Recommended
West Vancouver Legion Branch-60	580 18th Street	80+ Automatic	100%
North Shore Disability Resource Centre Association	1590 Gordon Avenue	60%	100%
Scout Properties (B.C.Yukon)	158 Hollyburn Mountain	60%	100%
Scout Properties (B.C.Yukon)	174 Hollyburn Mountain	53%	100%
Evergreen Squash Club	315 Klahanie Court	Automatic	100%
West Vancouver Tennis Club	821 21st Street	Automatic	100%
West Vancouver Marine Rescue Society	6705 Nelson Avenue - Horseshoe Bay Dock	73%	100%
Capilano Senior Citizen's Housing Society	1475 Esquimalt Avenue	53%	100%
Hollyburn Community Services Society	210, 220, 230, 240, 250 and 260 Klahanie Court	87%	100%
Klahanee Park Housing Society	370 Klahanie Court	53%	100%
Kiwanis North Shore Housing Society	959 21st Street	67% Prorated	50%
Kiwanis North Shore Housing Society	975 and 999 21st Street	87%	100%
Kiwanis North Shore Housing Society	950 22nd Street	47% Partial	2%
Kiwanis North Shore Housing Society	2151 Gordon Avenue	80%	100%
VRS Communities Society	201-211 723 Main Street	73%	100%
The Roman Catholic Archbishop of Vancouver Christ the Redeemer Parish	599 Keith Road	67%	100%
First Church of Christ, Scientist	714 20th Street	80%	100%
Har El the North Shore Centre for Jewish Life Society	1305 Taylor Way	60% Prorated	92%
North Shore Unitarian Church	370 Mathers Avenue	80+ Automatic	100%
Parish of St. Christopher's (West Vancouver)	1068 Inglewood Avenue	80+ Automatic	100%
Parish of St. Christopher's (West Vancouver)	1080 11th Street	80+ Automatic	100%
St. Stephen's Anglican Church	885 22nd Street	80+ Automatic	100%
Park Royal Congregation of Jehovah's Witnesses	1335 3rd Street	73%	100%
St Anthony's Parish	2347 Inglewood Avenue	53%	100%
St. David's United Church	1525 Taylor Way	80+ Automatic	100%
St Francis-in-the-Wood Anglican Church	4773 South Piccadilly Road	80+ Automatic	100%
West Vancouver Presbyterian Church	2893 Marine Drive	80+ Automatic	100%
West Vancouver United Church	2062 Esquimalt Avenue	80+ Automatic	100%
West Vancouver Baptist Church	450 Mathers Avenue	80%	100%
Paul Sugar Palliative Support Foundation	4613 Woodburn Road	47% -NO	0%

This page intentionally left blank

This page intentionally left blank

District of West Vancouver Permissive Tax Exemption Applications 2026

Evaluation Summary – Permissive Tax Exemption Grant Applications Review Working Group - June 8, 2026

The Community Grants Committee formed the Permissive Tax Exemption Grant Applications Review Working Group at their March 24, 2026 meeting to review the Permissive Tax Exemption (PTE) applications.

Council had approved an updated Permissive Tax Exemptions Policy 0115 and Procedure 0227 in February 2026 to align with expanding requests, West Vancouver strategic priorities and, where appropriate, other lower mainland municipalities. In addition, equity for municipal householders and commercial taxpayers was considered.

The first major change for the 2026 review process was that organizations that met all the criteria and had a history of significant community benefit were invited to submit a short form application attesting that no material changes had occurred for the organization since the previous year. A total number of 12 organizations received the short form including three sports organizations.

In fairness to the business community, the updated Procedure allowed for apportioning PTEs for space used by applicants for both for profit and not-for-profit rentals to outside organizations. The percentage of space that was used by for-profit businesses was not eligible for a PTE putting them on a level playing field with commercial landlords in the District for that same activity. This led to adjustments for one applicant who received a percentage of the value of their PTE.

Housing is and continues to be a concern and priority for the District. Several new rental models are being developed, and the Procedure addressed this bylaw clarifying the housing for those most in need by benchmarking not-for-profit housing against the BC income limits developed for the lower mainland, rather than an age based (seniors) or other legacy policy. The updated Procedure also clarified that workforce housing and other nonmarket rentals may not qualify, such as below market not targeted to the most needy. This resulted in five recommended applications and two recommended for a percentage of the value of their PTE as they would not align with the updated Policy.

In alignment with most other municipalities, long-term care under the Community Care and Assisted Living Act was not qualified as this is seen as a provincial responsibility. The non support for this resulted in the recommendation to deny one application.

The remaining applications were reviewed for both the benefits provided to the broader community not affiliated with the applicant as well as the applicant's capacity to provide benefits, willingness to assist the broader community and other extenuating circumstances such as the organization's finances and financial need for a tax exemption.

Based on Council's final decision, applicants who scored low on their evaluation will be notified that additional information or benefits will be needed in subsequent applications, or the recommendation will be to deny the application.

Total applications recommended for approved: 30

Total applications recommended for prorated percentage: 3

Total applications recommended for denial: 1

Recommended PTE \$: \$260,763 (not including sports clubs or 950, 970 & 980 22nd Street)

This page intentionally left blank

This page intentionally left blank

2027 Permissive Tax Exemption Bylaw No. 5433, 2026 Estimated Municipal Property Tax* for Proposed Exempted Properties**			
ORGANIZATION	ESTIMATED TAXES		
	2027	2028	2029
NON-PROFIT ORGANIZATIONS			
Royal Canadian Legion, Pacific 60 - 580 18th Street	\$10,600	\$11,000	\$11,400
Scout Properties (B.C./ Yukon) - #158 Hollyburn Mountain	\$100	\$100	\$100
Scout Properties (B.C./ Yukon) - #174 Hollyburn Mountain	\$200	\$200	\$200
*** Evergreen Squash Club - 315 Klahanie Court	\$1,700	\$1,800	\$1,900
West Vancouver Tennis Club 821 21st Street	\$22,000	\$22,900	\$23,800
West Vancouver Marine Rescue Society	\$400	\$400	\$400
HOUSING SOCIETIES			
Capilano Senior Citizen's Housing Society - 1475 Esquimalt Avenue	\$41,200	\$42,800	\$44,500
Hollyburn Community Services Society - 210, 220, 230, 240, 250 and 260 Klahanie	\$5,700	\$5,900	\$6,100
North Shore Disability Resource Centre Association - 1590 Gordon Avenue	\$4,700	\$4,900	\$5,100
Klahanee Park Housing Society - 370 Klahanie Court	\$9,800	\$10,200	\$10,600
Kiwanis North Shore Housing Society - 959 21st Street	\$6,000	\$6,200	\$6,400
Kiwanis North Shore Housing Society - 975 & 999 21st Street	\$29,800	\$31,000	\$32,200
Kiwanis North Shore Housing Society - 950 22nd Street	\$1,300	\$1,400	\$1,500
Kiwanis North Shore Housing Society - 2151 Gordon Avenue	\$15,200	\$15,800	\$16,400
VRS Communities Society - 201-211 723 Main Street	\$18,600	\$19,300	\$20,100
PLACES OF WORSHIP			
Christ the Redeemer Parish - 599 Keith Road	\$5,300	\$5,500	\$5,700
First Church of Christ, Scientist - 714 20th Street	\$3,000	\$3,100	\$3,200
Har El, North Shore Centre for Jewish Life Society - 1305 Taylor Way	\$6,000	\$6,200	\$6,400
North Shore Unitarian Church - 370 Mathers Avenue	\$11,800	\$12,300	\$12,800
Parish of St. Christopher's (West Vancouver) - 1068 Inglewood Avenue	\$7,400	\$7,700	\$8,000
Parish of St. Christopher's (West Vancouver) - 1080 11th Street	\$8,100	\$8,400	\$8,700
St. Stephen's Anglican Church - 885 22nd Avenue	\$14,400	\$15,000	\$15,600
Park Royal Congregation of Jehovah's Witnesses - 1335 3rd Street	\$6,300	\$6,600	\$6,900
St. Anthony's Church - 2347 Inglewood Avenue	\$10,800	\$11,200	\$11,600
St. David's United Church - 1525 Taylor Way	\$8,100	\$8,400	\$8,700
St. Francis-in-the-Wood Anglican Church - 4773 Piccadilly South	\$7,700	\$8,000	\$8,300
West Vancouver Presbyterian Church - 2893 Marine Drive	\$6,900	\$7,200	\$7,500
West Vancouver United Church - 2062 Esquimalt Avenue	\$20,700	\$21,500	\$22,400
West Vancouver Baptist Church - 450 Mathers Avenue	\$14,300	\$14,900	\$15,500
TOTAL	\$298,100	\$309,900	\$322,000
* The estimate may not represent additional tax exemptions that may be available through BC Assessment.			
** This is the list of applications proposed for a permissive tax exemption. It is discretionary and has not yet been approved by Council.			
*** Estimate for 2027; subject to final assessment by BC Assessment.			

This page intentionally left blank

This page intentionally left blank