



<i>COUNCIL AGENDA</i>	
Date: <u>October 21, 2024</u>	Item: <u>7.6.</u>



DISTRICT OF WEST VANCOUVER
750 17TH STREET, WEST VANCOUVER BC V7V 3T3

COUNCIL REPORT

Date:	October 9, 2024
From:	Christine Shi, Senior Manager, Accounting & Revenue Services
Subject:	Proposed 2025 Permissive Tax Exemption Bylaw No. 5332, 2024
File:	08.1610.20/5332.2024

RECOMMENDATION

THAT

1. proposed “2025 Permissive Tax Exemption Bylaw No. 5332, 2024” be read a first, second and third time; and
2. staff work with the Community Grants Advisory Panel to review the Permissive Tax Exemption Policy, recommend updates if necessary and improve the evaluation process for future years.

1.0 Purpose

To seek Council’s approval of the proposed 2025 Permissive Tax Exemption Bylaw No. 5332, 2024, granting Permissive Tax Exemptions (PTEs) for the 2025 taxation year.

2.0 Executive Summary

Local governments have the authority to exempt eligible properties from property taxation, but such exemptions are not granted automatically. Exemptions must be provided by bylaw and approved each year by October 31 for the following year’s tax exemption.

The Community Grants Advisory Panel (CGAP) supported the review and evaluation of applications. This report summarizes the applications received by the District of West Vancouver (“District”) for PTEs for 2025 and also includes a report from the CGAP with their observations. The proposed 2025 Permissive Tax Exemption Bylaw No. 5332, 2024 is attached as **Appendix A**.

3.0 Legislation/Bylaw/Policy

Community Charter section 224 provides the District with general authority for permissive exemptions to an eligible property by bylaw. The authority to grant permissive exemptions allows the District to promote or achieve goals as established in the District’s PTE policy.

The District’s Permissive Tax Exemptions Policy 02-80-387, 2018 (**Appendix B**), identifies the following key principles underlying the assessment of applications and 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 2025 permissive tax exemption applications.

Submissions presented to Council met the criteria identified in the Policy, as well as applicable statutory requirements.

4.0 Official Community Plan

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

Supporting demographic and cultural diversity

2.8.3 Improve access to services and resources for youth, seniors and persons with disabilities, including considerations for improved walking, cycling, transit connections and shuttle services

2.8.7 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

2.8.13 Use place making strategies to promote social connections, public space animation, enhancement and management

2.8.15 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

2.8.18 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 \$477K 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 \$283K 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. The statute is administered by the British Columbia Assessment Authority; and the exemption is applied automatically to the tax role 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 permissive tax exemption is required for other properties that are 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 granted automatically. They must be approved each year (by October 31 for the year following) by Council through a bylaw. There is no entitlement by any taxpayer to a permissive tax exemption. Permissive tax exemptions are completely discretionary. As such, Council may choose the extent and period for which a permissive tax exemption is granted.

Since the amount of taxation approved each year by Council is the amount that must be collected to balance the municipal budget, it is also the case that any taxation exemption granted to specific taxpayers results in a shift of these taxes onto remaining taxpayers who have not been exempted.

Other statutes, such as the *School Act* and the *Municipal Finance Authority Act*, have corresponding sections that provide exemptions from property taxation if a municipal exemption has been given, which results in these taxes also shifting onto the remaining taxpayers who do not receive an exemption.

6.1 Finance and Audit Committee Review

At the September 23, 2024 Finance and Audit Committee meeting, the committee reviewed a draft of the Council Report titled “Proposed 2025 Permissive Tax Exemption Bylaw No. 5332, 2024” and passed the following resolution:

1. the Finance and Audit Committee thanks the Community Grants Advisory Panel for their work in evaluating the 2025 Permissive Tax Exemption applicants and supports their recommendations; and
2. the proposed 2025 Permissive Tax Exemption Bylaw No. 5332, 2024 be forwarded to Council for consideration.

7.0 Analysis

7.1 Discussion

The District’s approach to the PTE process is driven by the balance between supporting local non-profit organizations (PTE recipients) and limiting the tax burden on other residents and organizations arising from the exemptions.

Summary of Applications

Organizations seeking a tax exemption were required to complete and submit a PTE application form electronically no later than Sunday, May 5, 2024. However, exceptions were granted for two properties this year.

1. West Vancouver Marine Rescue Society: A newly signed Licence to Occupy agreement with the society led to the creation of a new folio by BC

Assessment on September 9, 2024. As a result, the society became liable for property taxes starting in 2025. Since the society was unaware of these changes, a late submission was accepted, as they could not have applied by the original May 5 deadline.

2. West Vancouver Baptist Church: Due to turnovers in key personnel and the resulting lack of email access, the church was unable to submit its application on time. A one time exception was granted, allowing the church to submit a late application by October 2, 2024.

The Community Grants Advisory Panel followed standard procedures and conducted a full review of the applications. Including the West Vancouver Marine Rescue Society and the West Vancouver Baptist Church, 22 organizations submitted PTE applications covering 27 properties within the District. A summary of the application information is provided (**Appendix C**).

The estimate of municipal tax exempted for the years 2025 to 2027 for each property that applied for a PTE is provided (**Appendix D**).

Below is a summary by year of the estimated total municipal tax exempted:

2025	2026	2027
\$ 282,900	\$ 294,400	\$ 306,200

Financial Assessment

Permissive tax exemptions do not result in lost revenue for the District. Exempt amounts are in effect redistributed to other taxpayers.

The proposed PTE bylaw would result in an exemption of approximately \$477K to qualifying organizations in the 2025 taxation year – total taxes avoided, including school, transit, and other non-municipal taxes. Of the \$477K exemption, approximately \$283K is municipal tax.

The table below summarizes the number of properties in each category and the estimated 2025 exemption attributable to each group if Council approves the proposed PTE bylaw.

Property Category	Number of Properties	Estimated Municipal Tax Exemption	Total Estimated Exemption (all taxes)
Non-profit organizations	6	\$ 13,800	\$ 23,100
Housing Societies	7	\$ 145,600	\$ 242,400
Places of worship	14	\$ 123,500	\$ 211,300
Total	27	\$ 282,900	\$ 476,800

Evaluation of Applications

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

This year, the CGAP continued to assist in reviewing and evaluating PTE applications, as well as providing recommendations. With its broader understanding of the services provided by not-for-profit organizations to West

Vancouver residents, the CGAP is well-positioned to make informed recommendations to Council on PTE applications.

An evaluation matrix (see table below) was developed based on the District's PTE Policy and the CGAP used this scoring system to review the applications.

Evaluation Criteria		Score
Community Benefit	Social Development	1
	Economic Development	1
	Protection of Natural Environment	1
	Promotion of Arts & Culture	1
Sponsorship & Support	Financial and non-financial support provided to organizations/individuals in West Vancouver	1
Numbers Served	High number of West Vancouver residents	3
	Moderate number of West Vancouver residents	2
	Low number of West Vancouver residents	1
	Low number of West Vancouver residents	0
Availability of Services	Accessible	3
	Somewhat accessible	2
	Difficult to access	1
	Not available	0
Financial Position	Cannot provide service without assistance	2
	Could provide service in a modified fashion or are somewhat self-sustaining	1
	Do not need assistance to provide the service	0
Community Benefit to Exemption Value	Strong community benefit relative to the value of exemption	2
	Modest community benefit relative to the value of exemption	1
	Little or no community benefit relative to the value of exemption	0
Maximum Score		15

On August 19, 2024, the Community Grants Advisory Panel Permissive Tax Exemption Subpanel passed the following resolution:

THAT the Permissive Tax Exemption Subpanel recommends the approval of all Permissive Tax Exemption applications that scored 50% or above on the evaluation criteria and that the subpanel has reservations about all applications that scored below 50%; and

THAT staff communicate to Council the reasons for the subpanel's reservations.

On August 28, 2024, the Community Grants Advisory Panel passed the following resolution:

THAT the Community Grants Advisory Panel endorse the Permissive Tax Exemption Subpanel's recommendations as presented.

Both the West Vancouver Marine Rescue Society and the West Vancouver Baptist Church submitted their PTE applications after the August 28 CGAP meeting, so their applications were not included in the initial evaluation. However, CGAP took careful measures and performed a full review and revision to include these two late applicants.

Out of the 27 applications evaluated, the Community Grants Advisory Panel recommended approval of 22 applicants, denial of one application, and providing written notice of provisional approval to four applicants.

See **Appendix E** for each applicant's overall score and **Appendix F** for the CGAP's Evaluation Summary Report.

The CGAP recommends denying the application from the Park Royal Congregation of Jehovah's Witnesses, which received the lowest overall score. The applicant did not sufficiently demonstrate a significant community benefit beyond its core functions as a religious institution. The congregation's gated parking lot suggests the site primarily serves the private interests of the congregation rather than being accessible to the public.

The CGAP's reservations regarding four low scoring applicants are in relation to the interpretation of the PTE Policy on community benefit provided. These applicants, also places of worship, did not demonstrate substantial community benefit beyond their religious functions. Furthermore, these organizations appear to have the financial capacity to pay property taxes. The CGAP recommends notifying these four religious organizations in writing that their applications did not demonstrate sufficient community benefit beyond their congregants. They should be informed that their applications may not be approved next year unless broader community benefits are shown.

The CGAP also commented that further clarifications and clear direction are needed to assist in making decisions on properties receiving rental income at the market rates and on not-for-profit housing organizations whose target clientele are not limited to vulnerable groups.

Proposal

Staff are proposing to continue working with the CGAP to review and make any recommendations to Council on updates to the PTE policy, procedure, and evaluation process. This would help support allocating resources to where they are most needed as guided by Council policy; like the role the CGAP plays in the community grants process.

7.2 Public Engagement and Outreach

Section 227 of the *Community Charter* requires that the details of the proposed permissive tax exemption bylaw be posted and advertised in a local newspaper once a week, for two consecutive weeks, prior to consideration by Council.

This notice must identify the property that will be subject to the bylaw, describe the proposed exemptions, state the number of years that 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.

Advertising of the proposed 2025 property tax exemptions will appear in the North Shore News on October 9 and October 16.

8.0 Options

8.1 Recommended Option

THAT Council approve proposed “2025 Permissive Tax Exemption Bylaw No. 5332, 2024.” This option reflects the Community Grants Advisory Panel evaluation to not support the Park Royal Congregation of Jehovah’s Witnesses application, and to place four applicants on notice that their applications may be denied in future.

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 to be applicable for the following tax year.

9.0 Conclusion

Granting of the permissive tax exemptions will ensure the District’s support for local non-profit organizations.

Author: 

Christine Shi, Senior Manager, Accounting & Revenue Services

Concurrence 

Isabel Gordon, Director, Financial Services

- Appendix A: 2025 Permissive Tax Exemption Bylaw No. 5332, 2024
- Appendix B: Permissive Tax Exemptions Policy 02-80-387, 2018
- Appendix C: Summary of the 2025 Permissive Tax Exemption Applications
- Appendix D: Estimated 2025-2027 Municipal Property Tax for the Proposed Exempted Properties
- Appendix E: PTE Evaluation Score by Applicant
- Appendix F: CGAP’s Evaluation Summary



District of West Vancouver

2025 Permissive Tax Exemption Bylaw No. 5332, 2024

Effective Date:

District of West Vancouver

2025 Permissive Tax Exemption Bylaw No. 5332, 2024

Table of Contents

Part 1	Citation.....	1
Part 2	Severability	1
Part 3	Exemptions	1
	Schedule A – 2025 Permissive Tax Exemptions	4

District of West Vancouver

2025 Permissive Tax Exemption Bylaw No. 5332, 2024

A bylaw to authorize the tax exemption of certain lands and improvements for the year 2025.

WHEREAS the Council of The Corporation of the District of West Vancouver deems it expedient to provide for an exemption from property taxation pursuant to the provisions 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 2025 Permissive Tax Exemption Bylaw No. 5332, 2024

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 2025.
- 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 2025.
- 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 2025.
 - 3.4 Four 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 2025.
 - 3.5 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 5), which are used to provide accessible and affordable housing for people living with various forms of disabilities, is hereby exempt from municipal taxation for the year 2025.
 - 3.6 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 6), which is used without profit, for the exclusive use of providing homes for senior citizens, together with the improvements thereon, are hereby exempt from municipal taxation for the year 2025.
 - 3.7 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 7), which is used without profit, for the exclusive use of providing homes for senior citizens, together with the improvements thereon, are hereby exempt from municipal taxation for the year 2025.
 - 3.8 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 8), 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 2025.
 - 3.9 Real property at 4613 Woodburn Road (Paul Sugar Palliative Support Foundation), 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 purposes of providing non medical supportive care services to patients

with an advanced illness as well as to their families, are hereby exempt from municipal taxation for the year 2025.

- 3.10 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 10), which is used without profit, for the purposes of provides 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 department and Emergency Health Service (EHS), are hereby exempt from municipal taxation for the year 2025.

Schedules

Schedule A – 2025 Permissive Tax Exemptions

READ A FIRST TIME on

READ A SECOND TIME on

READ A THIRD TIME on

ADOPTED by the Council on

[Original signed by Mayor]

Mayor

[Original signed by Deputy Corporate Officer]

Deputy Corporate Officer

Schedule A – 2025 Permissive Tax Exemptions

Part 1 - Royal Canadian Legion Branch 60

	Organization and Address	Legal Description
1.1	West Vancouver Legion Branch 60 580 18th Street	LOT A BLOCK K DISTRICT LOT 775 PLAN 21079

Part 2 - 3rd West Vancouver Scouts

	Organization and Address	Legal Description
2.1	Scout Properties Hollyburn Cabin #158	DL 1129 DISTRICT LOT 1129 - CABIN #158
2.2	Scout Properties Hollyburn Cabin #174	DL 1130 DISTRICT LOT 1130 - 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

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 & 999 21st Street	LOT A DISTRICT LOT 775 GROUP 1 NEW WESTMINSTER DISTRICT PLAN BCP11635
4.4	950 22nd Street	LOT A DISTRICT LOT 775 GROUP 1 NEW WESTMINSTER DISTRICT PLAN BCP11635

Part 5 -North Shore Disability Resources Centre

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

Part 6 -Capilano Senior Citizen's Housing Society

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

Part 7 -Klahanee Park Housing Society

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

Part 8 -Hollyburn Community Services Society

	Organization and Address	Legal Description
8.1	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 9 - Paul Sugar Palliative Support Foundation

	Organization and Address	Legal Description
9.1	Paul Sugar Palliative Support Foundation 4613 Woodburn Road	PL 16223 DL 885 BL E LT B PLAN 16223 DISTRICT LOT 885 BLOCK E LOT B

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



District of West Vancouver

Permissive Tax Exemptions Policy 02-80-387, 2018

Effective Date: June 11, 2018

District of West Vancouver

CORPORATE POLICY

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

1.0 Purpose

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

2.0 Scope

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

3.0 Definitions

3.1 In this policy:

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

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

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

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

4.0 Council’s Authority

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

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

5.0 General Directions

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

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

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

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

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

6.0 Assessment Process

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

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

7.0 Verification and Cancellation

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

8.0 Permissive Tax Exemptions Policy Approval

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

Approval Date: June 11, 2018	Approved by: Council
--	--------------------------------

	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 sub-section (2) (a), owned by a nonprofit organization, and which acts as a focal point for providing services to Veterans, police, military and low-income seniors in the District of West Vancouver. Through this location the Legion annually assists in organizing the Remembrance Day Ceremonies with DWV and also organizes the Poppy Campaign leading up to the Day, it also provides many wreaths for the Memorial Service.	This Legion operates a financially self-sustaining facility on a break-even basis. The PTE has become an essential component of our operations to offset the costs of running our facility. We have not fully recovered from the Covid period where we lost both membership and sales revenue. Through the annual Poppy Campaign, we raise around \$100,000 annually, which is distributed to veterans, support and medical services to low-income seniors, and to cadet and youth programs who assist with our Remembrance Day ceremonies and fund-raising efforts. 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 room for police and firefighter gatherings at no cost, None of the Poppy Fund and Gaming revenues are used to support the building expenditures. We are trying 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 and 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.	300	40	44	54
North Shore Disability Resource Centre Association - 1590 Gordon Avenue							
2	This property is owned by the registered charity NSDRC Association. NSDRC Association rents this property out to people with disabilities who pay 'rent geared to income' which is significantly lower than the market rent. NSDRC 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 by 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, NSDRC Association needs a permissive tax exemption.	NSDRC Association employs more than 240 employees and subcontractors, many of whom come from the North Shore communities. NSDRC Association provides support to people with disabilities living in the North Shore. Such programs as Children summer program, Mobile Multi-Sensory Room, and Information and Advocacy, are open to all those living on the North Shore.	109	128	269	-
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	100	100	100	1,000
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
HOUSING SOCIETIES							
Capilano Senior Citizen's Housing Society - 1475 Esquimalt Avenue							
5	This project has been designated as a Municipality for tax purposes from the time it was built.	To provide housing for low income seniors	No	81	-	-	-
Klahanee Park Housing Society - 370 Klahanie Court							
6	This Project has been designated as a Municipality for Tax purposes from the time it was built.	To provide housing for low income families and seniors.	No	152	-	-	-
Kiwanis North Shore Housing Society - 2151 Gordon Avenue							
7	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
	Kiwanis North Shore Housing Society - 959 21st Street						
8	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						
9	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 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 - 950 22nd Street						
10	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 156 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	-

	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
PLACES OF WORSHIP							
	Christ the Redeemer Parish - 599 Keith Road						
11	The meeting rooms and land on which they stand are an extension of our place of worship and are integral and necessary to our worship space. These spaces are often used for worship and to welcome and provide benefit to the greater community. The meeting rooms are used daily for worship in the form of prayer, study of faith, praise and worship music, and spiritual outreach. At times we have needed to use these spaces as overflow for our primary worship. On Sunday one of the rooms is used to provide a separate worship space appropriate to children. The lands surrounding the place of worship are also used for worship, to welcome the community and to support the charitable works of the parish. We have reverent places on the grounds that are used as gathering place for prayer and reflection. Our kitchens are used to provide preparation of food to support our outreach and charitable initiatives. The volunteers are praying for the recipients while using the kitchen.	The programs and initiatives we offer are free of charge. The parish operates at a break even or deficit level. The exempted funds will be used to support the continued good works of the parish that contribute to the well being of the West Vancouver community residents. Last year we provided meats and a place for spiritual and emotional well-being in a unique and welcoming environment. We have had positive feedback from West Vancouver residents. Last year this program was offered twice, and we were at maximum capacity. We want to offer this program four times this year. In particular, this year the parish would like to enhance the grounds surrounding the place of worship to invite neighbours, especially young families, to explore the natural environment in an interactive way. We require funds to proceed. Our balance sheet has restricted funds for rebuilding the schools and support of children. Projections show that we will need 5X this amount for near term maintenance.	All of our programs and services are open and everyone is welcome. Our goal is to make everyone feel welcome and to be known as a place of hope and joy within West Vancouver. Every day we have guests who are not affiliated with our organization. We see neighbours walk their dogs or come with their children for a moment of quiet reflection at our outdoor places of reverence. People from other faith traditions join us because they find peace and acceptance in our community. We run programs in other languages or with subtitles including Spanish, Farsi, French, Korean and Mandarin. We promote and invite West Vancouver residents to our community through Nextdoor, and last year our invitations had 40,624 views. Our website had 11,476 unique views last year, of which at least 32% came from google searches and not from within our community. Social Development: A free, accessible, openly promoted program that provides complimentary food, social time and a safe and welcoming place to discuss life's big questions. This supports the spiritual and mental aspect of social development in West Vancouver. Over 50% of our guests are non-members that value the environment which they have not been able to find elsewhere. Drop in coffee time twice a week frequented by neighbours, knitters, seniors, and others. Rent free space once per week for a Tai Chi group of 30 non-affiliated participants. Meeting rooms and kitchens available free of charge for receptions following any funeral that we hold. At least 50% of our funerals are for non-members. Monthly youth night with an average attendance of 60 teens. There is no cost and all high school youth are welcome for games, sharing and dinner. Spanish Women's group of 35 members that supports Spanish speaking women who have recently arrived in Canada. Our offerings provide food, friendship and community, and our members are present to listen. Economic Development: The parish employees 16 full and part time employees, including three West Vancouver residents and 7 North Vancouver residents. We support local businesses in purchasing goods and services that we require to run our operations. These include but are not limited to catering, florists, and maintenance contractors. We draw in guests from across Greater Vancouver and our guests will often visit local shops or restaurants before or after their visit to us. Protection of the natural environment: We partnered with Harvest Project to provide a location for people to drop off items of clothing that were no longer useable for recycling (est. 30 boxes). Promotion of Arts and Culture: We have a Truth and Reconciliation committee that promotes and educates on First Nations culture. We have used the meeting rooms to have speakers from the Skwga7mesh (Squamish) Nation. We preserve the practices that are part of Canadian culture including Christmas and Easter, using our kitchens and meeting rooms to provide hospitality after these traditional services.	1,500	500	1,000	350
	First Church of Christ, Scientist - 714 20th Street						
12	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 EI, North Shore Centre for Jewish Life Society - 1305 Taylor Way						
13	Har EI is a charitable, not-for-profit entity. As a religious, cultural, social, and educational organization, Har EI 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 EI, 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

	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
	North Shore Unitarian Church - 370 Mathers Avenue						
14	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						
15	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
	Parish of St. Christopher's (West Vancouver) - 1080 11th Street						
16	Parking lot for Anglican Church providing Sunday services, weddings, funerals, fellowship, 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						
17	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, i.e. 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

	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
	Park Royal Congregation of Jehovah's Witnesses - 1335 3rd Street						
18	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						
19	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
	St. David's United Church - 1525 Taylor Way						
20	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-EI 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-EI 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

APPENDIX C

	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. Francis-in-the-Wood Anglican Church - 4773 Piccadilly South						
21	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						
22	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						
23	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						
24	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						
	Hollyburn Community Services Society - 210, 220, 230, 240, 250 and 260 Klahanie Court						
25	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
	Paul Sugar Palliative Support Foundation - 4613 Woodburn Road						
26	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.	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
	West Vancouver Marine Rescue Society - 6705 Nelson Avenue						
27	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. WVMRS 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.	No	3,000	-	-	-

2025 Permissive Tax Exemption Bylaw No. 5332, 2024 Estimated Municipal Property Tax* for Proposed Exempted Properties**			
ORGANIZATION	ESTIMATED TAXES		
	2025	2026	2027
NON-PROFIT ORGANIZATIONS			
Royal Canadian Legion, Pacific 60 - 580 18th Street	\$4,800	\$5,000	\$5,200
North Shore Disability Resource Centre Association - 1590 Gordon Avenue	\$4,400	\$4,600	\$4,800
Scout Properties (B.C./ Yukon) - #158 Hollyburn Mountain	\$100	\$100	\$100
Scout Properties (B.C./ Yukon) - #174 Hollyburn Mountain	\$200	\$200	\$200
Paul Sugar Palliative Support Foundation - 4613 Woodburn Road	\$3,900	\$4,100	\$4,300
West Vancouver Marine Rescue Society	\$400	\$400	\$400
HOUSING SOCIETIES			
Capilano Senior Citizen's Housing Society - 1475 Esquimalt Avenue	\$43,500	\$45,200	\$47,000
Klahanee Park Housing Society - 370 Klahanie Court	\$10,300	\$10,700	\$11,100
Kiwanis North Shore Housing Society - 959 21st Street	\$10,900	\$11,300	\$11,800
Kiwanis North Shore Housing Society - 975 & 999 21st Street	\$31,400	\$32,700	\$34,000
Kiwanis North Shore Housing Society - 950 22nd Street	\$27,200	\$28,300	\$29,400
Kiwanis North Shore Housing Society - 2151 Gordon Avenue	\$16,000	\$16,600	\$17,300
Hollyburn Community Services Society - 210, 220, 230, 240, 250 and 260	\$6,300	\$6,600	\$6,900
PLACES OF WORSHIP			
Christ the Redeemer Parish - 599 Keith Road	\$5,100	\$5,300	\$5,500
First Church of Christ, Scientist - 714 20th Street	\$2,600	\$2,700	\$2,800
Har El, North Shore Centre for Jewish Life Society - 1305 Taylor Way	\$3,900	\$4,100	\$4,300
North Shore Unitarian Church - 370 Mathers Avenue	\$11,800	\$12,300	\$12,800
Parish of St. Christopher's (West Vancouver) - 1068 Inglewood Avenue	\$7,000	\$7,300	\$7,600
Parish of St. Christopher's (West Vancouver) - 1080 11th Street	\$7,600	\$7,900	\$8,200
St. Stephen's Anglican Church - 885 22nd Avenue	\$14,300	\$14,900	\$15,500
Park Royal Congregation of Jehovah's Witnesses - 1335 3rd Street	\$7,400	\$7,700	\$8,000
St. Anthony's Church - 2347 Inglewood Avenue	\$10,800	\$11,200	\$11,600
St. David's United Church - 1525 Taylor Way	\$7,000	\$7,300	\$7,600
St. Francis-in-the-Wood Anglican Church - 4773 Piccadilly South	\$7,100	\$7,400	\$7,700
West Vancouver Presbyterian Church - 2893 Marine Drive	\$6,800	\$7,100	\$7,400
West Vancouver United Church - 2062 Esquimalt Avenue	\$17,800	\$18,500	\$19,200
West Vancouver Baptist Church - 450 Mathers Avenue	\$14,300	\$14,900	\$15,500
TOTAL	\$282,900	\$294,400	\$306,200
* The estimate may not represent additional tax exemptions that may be available through BC Assessment.			
** This is the list of applications received by the District of West Vancouver. The exemption is discretionary and has not yet been approved by Council.			

This page intentionally left blank

This page intentionally left blank

APPENDIX E

Organization Name	Address	Score
St. David's United Church	1525 Taylor Way	100%
West Vancouver United Church	2062 Esquimalt Avenue	100%
West Vancouver Legion Branch-60	580 18th Street	93%
North Shore Unitarian Church	370 Mathers Avenue	87%
Hollyburn Community Services Society	210, 220, 230, 240, 250 and 260 Klahanie Court	80%
St. Stephen's Anglican Church	885 22nd Street	80%
Scout Properties (B.C.Yukon)	174 Hollyburn Mountain	80%
North Shore Disability Resource Centre Association	1590 Gordon Avenue	73%
First Church of Christ, Scientist	714 20th Street	73%
Scout Properties (B.C.Yukon)	158 Hollyburn Mountain	73%
Kiwanis North Shore Housing Society	2151 Gordon Avenue	67%
Kiwanis North Shore Housing Society	959 21st Street	67%
Kiwanis North Shore Housing Society	975 & 999 21st Street	67%
The Roman Catholic Archbishop of Vancouver Christ the Redeemer Parish	599 Keith Road	67%
St Francis-in-the-Wood Anglican Church	4773 South Piccadilly Road	67%
Capilano Senior Citizen's Housing Society	1475 Esquimalt Avenue	67%
West Vancouver Marine Rescue Society	6705 Nelson Avenue - Horseshoe Bay Dock	67%
Kiwanis North Shore Housing Society	950 22nd Street	60%
West Vancouver Presbyterian Church	2893 Marine Drive	60%
West Vancouver Baptist Church	450 Mathers Avenue	54%
St Anthony's Parish	2347 Inglewood Avenue	53%
Klahanee Park Housing Society	370 Klahanee Court	53%
Parish of St. Christopher's (West Vancouver)	1068 Inglewood Avenue	47%
Parish of St. Christopher's (West Vancouver)	1080 11th Street	47%
Har El the North Shore Centre for Jewish Life Society	1305 Taylor Way	40%
Paul Sugar Palliative Support Foundation	4613 Woodburn Road	40%
Park Royal Congregation of Jehovah's Witnesses	1335 3rd Street	33%

This page intentionally left blank

This page intentionally left blank

2024 District of West Vancouver Permissive Tax Exemption Applications

Community Grants Advisory Panel

PTE Subpanel - Evaluation Summary for DWV Finance Department

August 28, 2024; Updated October 8, 2024

Introduction

This year, the Community Grants Advisory Panel (CGAP) evaluated the applications for the Permissive Tax Exemption (PTE) using the District's PTE policy for the 2nd time. Involving community members in the PTE adjudication is a new process and the CGAP agreed to a staff request to take on evaluations on a pilot basis to assess whether this would add value to the adjudication process.

Summary of Applications

27 applications from 22 organizations were evaluated using a scoring system that was created by District staff and adapted from the PTE policy. Applicants were primarily religious organizations, but also included non-profit housing organizations, and community organizations. The Panel recommends approval of 26 applications, the denial of 1 application and recommends providing written notice of provisional approval to 4 applicants (see attached list of recommendations).

The value of the applications:

Total Value: \$282,900

Religious Organizations: 44% of total | \$123,500

Non-Profit Housing: 49% of total | \$139,300

Other Community Service Organizations: 7% of total | \$20,100

Recommended for approval: \$231,900

Recommended with reservations: provisional approval: \$43,600

Not recommended for approval: \$7,400

Discussion of Reservations

Summary: The Panel recommends that four religious organizations be informed in writing that their application did not demonstrate sufficient community benefit beyond their congregants and may not be approved next year unless broader benefits are shown.

While most religious organizations demonstrated that they were providing benefits to the broader community, like the 2023 adjudication, the four the Panel has reservations about shared the following features:

- Their applications did not communicate sufficient benefit to the community beyond their core functions as a religious institution.
- The applicants appear to have the financial resources to be able to pay the taxes.

The Panel notes that religious organizations are eligible for two types of property tax exemption:

1. A statutory exemption automatically received for the portion of their site that hosts buildings used for worship or school.
2. A permissive exemption for other parts of the site (eg: parking, church hall).

Based on this distinction, we inferred that the tax policy intends to give some credit for the work churches do as religious organizations and give them the opportunity to show community benefit beyond that work if they wish to receive the permissive tax exemption.

For the group with reservations, the Panel did see some progress towards meeting the criteria of the PTE program and therefore recommends that they are approved but that they are informed in writing that they should be working towards benefitting the community more broadly than their 2024 application demonstrates.

Recommendation to Deny

Summary: The applicant did not demonstrate sufficient community benefit and did not appear to be working towards providing community benefits commensurate with the value of their PTE.

The recommendation to deny the application from the Park Royal Congregation of Jehovah's Witnesses is due to the fact that the congregation expresses its benefits to the community almost entirely in terms of its religious mission. While they note that their parking lot is available if needed during a major emergency, unlike other church parking lots which are often available to the public, this congregation has a gated parking lot that demonstrates that their site is for the private benefit of the congregation rather than being accessible to the public.

Market-Rate Facility Rentals

Two applicants reported significant revenues from rental of their site to other uses. For future adjudications, the Panel would appreciate clarification on how to consider applicants where market-rate facility rentals are being offered and whether the nature of those market rate rentals warrants examination. A good case study is St. Christopher's Anglican Church which leases a significant portion of its facility to a for-profit daycare at what appear to be near-market rates.

The policy question at play is whether a PTE should only be approved for the portion of the facility not being leased out and, if so, whether the social benefit of the lessee should be a factor in the decision.

Non-Profit Housing & PTE Exemptions

The Panel notes that, with two new non-profit housing applications this year, the housing portion of the exemptions will easily be the largest dollar value. As non-profit housing in the District diversifies to serve more than the traditional seniors housing that has received exemptions in the past, we recommend that further policy development would be useful to establish more precise criteria for housing-specific applications. A good example is the Kiwanis workforce housing at 950 22nd St. While it is an important project for housing affordability in the district, it targets residents with middle class incomes who may be able to afford to cover their own property taxes. The PTE evaluation panel wondered whether the policy should be to only exempt non-profit housing that serves vulnerable populations.

Conclusions

Permissive tax exemptions represent a significant spending initiative of the District. We believe future evaluations would be assisted by clearer direction to adjudicators regarding the interpretation questions raised in this report.