



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

**16.1.**

## COUNCIL REPORT

Date:	June 24, 2022
From:	Chrystal Boy, Deputy Director, Financial Planning
Subject:	Proposed 2023 Permissive Tax Exemption Bylaw No. 5198, 2022
File:	08.1610.20/5198.2022

### RECOMMENDATION

THAT proposed “2023 Permissive Tax Exemption Bylaw No. 5198, 2022” be read a first, second and third time.

#### 1.0 Purpose

To seek Council’s approval of the proposed 2023 Permissive Tax Exemption Bylaw No. 5198, 2022, granting Permissive Tax Exemptions (PTEs) for the 2023 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. This report summarizes the applications received by the District of West Vancouver (“District”) for PTEs in 2023. The proposed 2023 Permissive Tax Exemption Bylaw No. 5198, 2022 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. 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 the programs and events organized or supported by the District

All of these principles were applied during the initial review and consolidation of 2023 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 \$376K 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 \$228K 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 June 20, 2022 Finance and Audit Committee meeting, committee members reviewed a draft of the Council Report titled "Proposed 2023 Permissive Tax Exemption Bylaw No. 5198, 2022."

## 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 an exemption from taxes were required to complete a PTE application form and submit it electronically before the May 1, 2022 due date. PTE applications were received from 20 organizations for 25 properties within the District of West Vancouver. Application information is summarized in **Appendix C**.

Two new properties are included in the 2023 PTE application. These properties are at the Gateway Residences and are leased by the District to operators to provide supportive housing (North Shore Disability Resource Centre) and child care (The YMCA of Greater Vancouver). Although these properties are owned by the municipality, they are not used directly by the municipality, and so would be taxable unless the PTE is granted. These two properties are new and parcel details will be confirmed later this year by BC Assessment. As such, there is no

assessment value available for either parcel so no estimate of exempt taxes can be calculated.

The estimate of municipal tax exempted for the years 2023 to 2025 for each property that applied for PTE are provided in **Appendix D**, less the two properties mentioned above. Below is a summary by year of the estimated total municipal tax exempted.

<b>2023</b>	<b>2024</b>	<b>2025</b>
\$228,200	\$237,500	\$247,000

Financial Assessment

Permissive 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 \$376K to qualifying organizations in the 2023 taxation year – total taxes avoided, including school, transit, and other non-municipal taxes. Of the \$376K exemption, approximately \$228K is municipal tax.

The table below summarizes the number of properties in each category and the estimated 2023 exemption attributable to each group if Council approves the proposed PTE bylaw.

<b>Property Category</b>	<b>Number of Properties</b>	<b>Total Estimated Exemption (all taxes)</b>	<b>Estimated Municipal Tax Exemption</b>
Non-profit organizations	6	\$15,655	\$9,600
Seniors' housing societies	5	\$197,350	\$97,400
Places of worship	14	\$162,750	\$121,200
<b>Total</b>	<b>25</b>	<b>\$375,755</b>	<b>\$228,200</b>

## 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 each 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 2023 property tax exemptions is scheduled to appear in the North Shore News on June 29 and July 6. The proposed bylaw and report are also available on the District website.

## 8.0 Options

### 8.1 Recommended Option

THAT Council approve proposed “2023 Permissive Tax Exemption Bylaw No. 5198, 2022” (**Appendix A**).

### 8.2 Considered Options

Council may defer consideration of the proposed bylaw, or request revisions to the proposed bylaw.

## 9.0 Conclusion

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

Author:   
\_\_\_\_\_  
Chrystal Boy, Deputy Director, Financial Planning

Concurrence   
\_\_\_\_\_  
Isabel Gordon, Director, Financial Services

### Appendices:

Appendix A: 2023 Permissive Tax Exemption Bylaw No. 5198, 2022

Appendix B: Permissive Tax Exemptions Policy 02-80-387, 2018

Appendix C: Summary of the 2023 Permissive Tax Exemption Applications

Appendix D: Estimated 2023-2025 Municipal Property Tax for the Proposed Exempted Properties



District of West Vancouver

## **2023 Permissive Tax Exemption Bylaw No. 5198, 2022**

Effective Date:

District of West Vancouver

# 2023 Permissive Tax Exemption Bylaw No. 5198, 2022

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District of West Vancouver

## **2023 Permissive Tax Exemption Bylaw No. 5198, 2022**

A bylaw to authorize the tax exemption of certain lands and improvements for the year 2023.

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 2023 Permissive Tax Exemption Bylaw No. 5198, 2022.

### **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 2023.
- 3.2 Real property at District Lot 1129 – Hollyburn Cabin #158 and District Lot 1130 – Hollyburn Cabin #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 2023.
- 3.3 The portions of fourteen 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 2023.
- 3.4 Three 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, together with the improvements thereon, are hereby exempt from municipal taxation for the year 2023.
- 3.5 Real property at 1590 Gordon Avenue and Podium 2 - 723 Main Street (North Shore Disability Resource Centre), the legal descriptions of which are 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 2023.
- 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 2023.
- 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 2023.
- 3.8 Real property at 220 - 723 Main Street (The YMCA of Greater Vancouver), 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 child care, together with the improvements thereon, are hereby exempt from municipal taxation for the year 2023.

## Schedules

Schedule A – 2023 Permissive Exemptions

2023 Permissive Tax Exemption Bylaw No. 5198, 2022

READ A FIRST TIME on [Date]

READ A SECOND TIME on [Date]

READ A THIRD TIME on [Date]

ADOPTED by the Council on [Date].

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Mayor

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Corporate Officer

## Schedule A – 2023 Permissive Exemptions

### Part 1 – Royal Canadian Legion Branch 60

	<b>Organization and Address</b>	<b>Legal Description</b>
1.1	Royal Canadian Legion 580 18th Street	LOT A BLOCK K DISTRICT LOT 775 PLAN 21079

### Part 2 – 3rd West Vancouver Scouts

	<b>Organization and Address</b>	<b>Legal Description</b>
2.1	3rd West Vancouver Scouts Hollyburn Cabin #158	DISTRICT LOT 1129 CABIN #158
2.2	3rd West Vancouver Scouts Hollyburn Cabin #174	DISTRICT LOT 1130 CABIN #174

### Part 3 – Places of Worship

	<b>Organization and Address</b>	<b>Legal Description</b>
3.1	Christ the Redeemer Parish 595 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	North Shore Jewish Congregation 1305 Taylor Way	THE NORTH EAST PART OF DISTRICT LOT 1070, GROUP 1 EXCEPT: FIRSTLY; THE EAST 108.5 FEET, SECONDLY; PART ON HIGHWAY PLAN 25, THIRDLY: PART ON HIGHWAY PLAN 113

	<b>Organization and Address</b>	<b>Legal Description</b>
3.4	North Shore Unitarian Church 370 Mathers Avenue	THE EAST 1/2 OF THE NORTH WEST 1/4 OF DISTRICT LOT 1074 GROUP 1 EXCEPT PART IN PLAN 10097
3.5 and 3.6	Parish of St. Christopher's 1068 Inglewood Avenue and 1080 11th Street	LOT J DISTRICT LOT 1050 PLAN 21309  LOT 4 NORTH WEST 1/4 OF DISTRICT LOT 1050 PLAN 3443
3.7	Parish of St. Stephen's 885 22nd Street	PLAN 2019 DISTRICT LOT 554 BLOCK A OF 5 LOT 9
3.8	Park Royal Congregation of Jehovah's Witnesses 1335 3rd Street	LOT C DISTRICT LOT 1074 PLAN 21190
3.9	St. Anthony's Church 2347 Inglewood Avenue	LOT E BLOCK 12 DISTRICT LOT 554 PLAN 19556
3.10	St. David's United Church 1525 Taylor Way	LOT 9 BLOCK 23 CAPILANO ESTATES PLAN 9253
3.11	St. Francis-in-the-Wood Anglican Church 4773 South Piccadilly Road	AMENDED LOT 10 BLOCK 1 DISTRICT LOT 811 PLAN 4763
3.12	West Vancouver Baptist Church 450 Mathers Avenue	BLOCK B DISTRICT LOT 1073 PLAN 13560
3.13	West Vancouver Presbyterian Church 2893 Marine Drive	LOT 3 BLOCK 47 DISTRICT LOT 556 PLAN 7912
3.14	West Vancouver United Church 2062 Esquimalt Avenue	LOT A BLOCKS 6 TO 12 DISTRICT LOT 775 PLAN 17240

**Part 4 – Kiwanis North Shore Housing Society**

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

**Part 5 – North Shore Disability Resource Centre**

	<b>Organization and Address</b>	<b>Legal Description</b>
5.1	North Shore Disability Resource Centre 1590 Gordon Avenue	LOT A BLOCK 1 SOUTH 1/2 OF DL 1055 PLAN 6221
5.2	North Shore Disability Resource Centre Podium 2 – 723 Main Street	* LOT 1 DISTRICT LOT 1040 GROUP 1 NEW WESTMINSTER DISTRICT PLAN EPP83749

**Part 6 – Capilano Senior Citizen's Housing Society**

	<b>Organization and Address</b>	<b>Legal Description</b>
6.1	Capilano Senior Citizen's Housing Society 1475 Esquimalt Avenue	Lot C, SOUTH WEST 1/4 of District DL 1054 PLAN 13632

**Part 7 – Klahanee Park Housing Society**

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

**Part 8 – The YMCA of Greater Vancouver**

	<b>Organization and Address</b>	<b>Legal Description</b>
8.1	The YMCA of Greater Vancouver 220 – 723 Main Street	* LOT 1 DISTRICT LOT 1040 GROUP 1 NEW WESTMINSTER DISTRICT PLAN EPP83749

\* This is the legal description for the original parcel of 723 Main Street. Once it is apportioned to specific units, it will have a unit specific legal description based on strata lots.

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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	<b>Permissive Tax Exemptions</b>
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.

<p><b>Approval Date:</b> June 11, 2018</p>	<p><b>Approved by:</b> Council</p>
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	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
<b>NON-PROFIT ORGANIZATIONS</b>							
<b>Royal Canadian Legion, Branch 60 - 580 18th Street</b>							
1	Not-for-profit organization that offers a range of social services to West Vancouver Community.	The Legion operates a financially self-sustaining facility without grants or other public funding. The PTE supports financial solvency and facilitates collection of @ \$100K annually from its Poppy Fund event. The Legion distributes the \$100K to needy residents and supplements West Vancouver programs at no cost.	Yes. The branch facility is open to guests of members and hundreds of West Vancouver residents attend social events and private gathering each year.	300	10	60	-
<b>North Shore Disability Resource Centre Association - 1590 Gordon Avenue</b>							
2	Registered charity The home is owned by the charity and provides accessible and affordable subsidized housing for people living with various forms of disabilities	This program is used by residents living with various disabilities as part of the Independent Living Program. The residents can only afford to pay rents that are well below market and NSDRC cannot absorb the property tax cost to run this charitable program.	Information and Advocacy for those applying for government disability benefits; Summer program for children; infant development program	95	86	234	-
<b>North Shore Disability Resource Centre Association - Podium 2, 723 Main Street</b>							
3	The homes are leased from the District of West Vancouver by the Charity and will provide accessible and affordable subsidized housing for people living with various forms of disabilities	The tenants who will be accepted into this accessible and affordable housing option will not have the financial capacity to pay rent in the amount required to recover the property tax for the property; and the NSDRC cannot absorb the property tax cost to ensure that this will remain a charitable program	Yes. Residents of West Vancouver participate in the following NSDRC programs and services: Infant Development Program Information and Advocacy for those applying for government disability benefits; and the NSDRC Summer Program	132	144	328	-
<b>Scout Properties (B.C./ Yukon) - #158 Hollyburn Mountain</b>							
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 West Vancouver.	The 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.	Yes. Youth who are members of Scout Canada and other liked-minded charitable / non-profit organizations utilize the cabins as part of their outdoor adventure and recreational programs. The facility is used to as an extension to the recreational programming offered in the District.	n/a. Facility was not operational in 2022 due to Pandemic. Booking as being made now going forward but 2022-2023 will still see reduced revenue due to pandemic	n/a	n/a	n/a
<b>Scout Properties (B.C./ Yukon) - #174 Hollyburn Mountain</b>							
5	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 West Vancouver.	The 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.	Yes. Youth who are members of Scout Canada and other liked-minded charitable / non-profit organizations utilize the cabins as part of their outdoor adventure and recreational programs. The facility is used to as an extension to the recreational programming offered in the District. It is a rustic wilderness cabin, accommodates 30 people.	n/a. Facility was not operational in 2022 due to Pandemic. Booking as being made now going forward but 2022-2023 will still see reduced revenue due to pandemic	n/a	n/a	n/a

	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
<b>The YMCA of Greater Vancouver - #220 723 Main Street</b>							
6	The YMCA is a charitable, not for profit organization	Child care centres operate to serve families with young children. The exempted taxation funds will be used to keep our child care fees more affordable for families.	Yes. This request for a tax exemption is for the new Gateway YMCA Child Care Centre and will serve families living in West Vancouver.	The YMCA of Greater Vancouver does not track clients by address. Annually serve 2K to 2.5K North shore residents in their employment services and settlement services	As well as in their outdoor education programs at Camp Elphinstone. The YMCA also operate the Geneagles YMCA Kids Club, an after school program that has 120 licensed spaces.	-	-
<b>SENIORS' HOUSING SOCIETIES</b>							
<b>Capilano Senior Citizen's Housing Society - 1475 Esquimalt Avenue</b>							
7	Incorporated Society	To provide housing for low income seniors	No	81	-	-	-
<b>Klahanee Park Housing Society - 350 Klahanie Court</b>							
8	Incorporated Society	To relieve conditions of poverty within the District of West Vancouver; To operate as a strictly non-profit corporation for the purpose of providing homes for elderly citizens and family households of low to moderate income within West Vancouver and surrounding district, and to assist in the construction or reconstruction of low rental housing units.	The facilities provides low income housing to West Vancouver residents	150	-	-	-
<b>SENIORS' HOUSING - ANCILLARY LANDS</b>							
<b>Kiwanis North Shore Housing Society - 2151 Gordon Avenue</b>							
9	Registered charity	Kiwanis needs the exemption in order to fulfill its mandate to provide affordable housing for low income seniors. The exemption reduces operating costs which enables Kiwanis to keep rent at 70-75% of market rates, maintain buildings in good condition and build additional rental units in the future.	The Great Hall and Multi-Purpose Room are available to the District of West Vancouver and are used by community non-profit organizations such as the West Vancouver Foundation, 100 Women Who Care and the North Shore Keep Well Society.	320	130	220	-
<b>Kiwanis North Shore Housing Society - 959 21st Street</b>							
10	Registered charity	See response above	The Great Hall and Multi-Purpose Room are available to the District of West Vancouver and are used by community non-profit organizations such as the West Vancouver Foundation, 100 Women Who Care and the North Shore Keep Well Society.	See response above	See response above	See response above	-
<b>Kiwanis North Shore Housing Society - 975 21st Street</b>							
11	Registered charity	See response above	The Great Hall and Multi-Purpose Room are available to the District of West Vancouver and are used by community non-profit organizations such as the West Vancouver Foundation, 100 Women Who Care and the North Shore Keep Well Society.	See response above	See response above	See response above	-
<b>PLACES OF WORSHIP</b>							
<b>Christ the Redeemer Parish - 595 Keith Road</b>							
12	Place of religious worship Used to hold daily Catholic worship services, provide ministries for men, women, youth and children for the purpose of advancing Roman Catholic religious worship. Provide instruction, fellowship, volunteer opportunities, and community outreach. Pastoral Care.	To support subsidized education of the young, community use of facilities and good works of volunteers.	Yes. Various church groups visit Inglewood Care Centre and Amica. Groups provide food and clothing to various community shelters and residences. We are home of the West Vancouver 525 Pathfinder Squadron.	500	110	150	50
<b>First Church of Christ, Scientist - 714 20th Street</b>							
13	Place of religious worship	Help to offset costs for the purpose of providing a church open to all West Vancouver residents as well as Lower Mainland adherents	Provide space in our Sunday School for community groups: music lessons, music recitals, Dundarave AA group. Benefiting 40-50 people.	25	25	25	25

	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
<b>Har El, North Shore Centre for Jewish Life Society - 1305 Taylor Way</b>							
14	Charitable, non-profit organization.	We receive our operating funding primarily through membership dues and donations. Even so, we do not have a surplus fund. Tax exemption will enable needed repairs and on-going maintenance for the building.	Yes. All our community programs and cultural events are open to the general 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. These events encourage insight, diversity, tolerance and acceptance. We expect to resume all of these activities this coming year now with most of pandemic restrictions have been lifted.	77	47	35	26
<b>North Shore Unitarian Church - 370 Mathers Avenue</b>							
15	Place of religious worship	The tax exemption is needed to reduce the cost of providing NSUC's extensive number of programs and services which are open to the public. 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 NSUC. For example, the daycare and preschool that operate from our educational buildings provides childcare for West Vancouver families who have no affiliation with NSUC; weddings and memorial services are available to anyone without regard to affiliation; our concerts, lectures, religious and education programs for children, youth and adults are open to and often attended by West Vancouver residents who have no affiliation with us. Monthly art shows take place in our Sanctuary- 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. We do not track residency data on people who attend and benefit from our programs and services, but over the years there have been a great many.	200	70	100	100
<b>Parish of St. Christopher's (West Vancouver) - 1068 Inglewood Avenue</b>							
16	Place of religious worship Anglican church, Sunday and Thursday services, weddings, funerals, meetings, fellowship and special events	Building operations, hydro, heat, maintenance, outreach programs	Pre-school, widows network, Alcoholics Anonymous, Sharing Abundance, Fellowship: Bridge, Trivia, bible study, knitting group	100	4	35	6
<b>Parish of St. Christopher's (West Vancouver) - 1080 11th Street</b>							
17	Place of religious worship Anglican church, Sunday and Thursday services, weddings, funerals, meetings, fellowship and special events	Building operations, hydro, heat, maintenance, outreach programs	Pre-school, widows network, Alcoholics Anonymous, Sharing Abundance, Fellowship: Bridge, Trivia, bible study, knitting group	100	4	35	6
<b>St. Stephen's Anglican Church - 885 22nd Avenue</b>							
18	Self funded church organization; the property includes a memorial garden and is open for the public to enjoy; Offer Christian worship; funerals, weddings and baptism.	The permissive tax exemption is needed to support the West Vancouver Community members by offering rental space for numerous events and activities. he 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.	Yes; • 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 have historically acted as an overflow space for the Senior's Centre during periods of construction. • 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. • 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 though 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.	400	25	50	25

	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
	<b>Park Royal Congregation of Jehovah's Witnesses - 1335 3rd Street</b>						
19	Place of religious worship	The exempted 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 an 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, Persian, and Mandarin.	258 The numbers here only refer to active ministers that reside at North Shore. We do not track residence information for the many additional members of the public that attend our meetings.	-	-	-
	<b>St. Anthony's Church - 2347 Inglewood Avenue</b>						
20	St. Anthony's is a charity and a non-profit The buildings are used for public worship	These funds are used in ministries; pastoral care and outreach to Shut-ins. Funds are also set aside for crucial / necessary structural improvements such as Seismic upgrade, roof and maintenance.	All the services provided at St. Anthony's Parish are open to all residents of West Vancouver. Many non-parishioners (& non-Catholics) attend Community programs, including lunch programs and Ecumenical services.	749	34	61	35
	<b>St. David's United Church - 1525 Taylor Way</b>						
21	Place of religious worship/charitable organization.	Exempted funds allow St David's to assist other charitable and NP organizations to rent at below market rates; Residents of West Vancouver, of all ages, benefit from using St. David's building both as a place of worship and a place for needed community support programs. There are music lessons, recovery groups and English conversation classes offered at St. David's.	Yes. We welcome everyone to worship here. We offer space for weddings and memorial services, baptisms etc. We offer our space for concerts and recitals. Space is offered free of charge for a Church counsellor. Wescot parents use our parking lot as well as hikers etc.	200+	50+	50+	40+
	<b>St. Francis-in-the-Wood Anglican Church - 4773 Piccadilly South</b>						
22	Public worship, weddings, funerals/memorials, baptisms, pastoral support, bereavement care, and associated activities.	Exempted funds will enable and support the continued service of our parish to the community, and for its facilities to be used by the wider community.	Yes. 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 neighbourly relations and the care of all in the community.	2,500	250	250	500
	<b>West Vancouver Baptist Church - 450 Mathers Avenue</b>						
23	Place of religious worship	The funds will be used to continue to allow us to provide the services as outlined below.	We are a place of worship to residents of West Vancouver. We offer numerous services such as Divorce Care, Living single again, Love and Respect.	90	25	75	20
	<b>West Vancouver Presbyterian Church - 2893 Marine Drive</b>						
24	Property is used by WVPC for religious worship and co-ordination of congregational charitable work; Other West Vancouver community groups benefit from the use of the Church hall and sanctuary.	WVPC is a non-profit charitable organization. Permissive tax exemption enables ongoing sustainable operations, charitable and outreach work. It also allows the availability of the facilities to other community groups.	Yes. Alcoholics Anonymous have used Church hall for several decades for West Vancouver residents suffering from substance abuse issues.  Girl Guides, Brownies and Sparkes use the hall for weekly meetings.	60	12	25	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
	<b>West Vancouver United Church - 2062 Esquimalt Avenue</b>						
25	Place of religious worship/charitable organization.	Donations and exempted taxation funds allow the Church to continue to provide the wide range of programs and community services.	<p>WVUC is a hub of activities and provides many services and programs that are available to the entire community. Worship services and Sunday school are welcome to everyone. We also offer:</p> <ul style="list-style-type: none"> <li>• Weekly Youth group and Summer Youth Camp</li> <li>• Summer Vacation Bible Camp</li> <li>• Confirmation classes</li> <li>• Family Camp</li> <li>• Weekly Youth group and Summer Youth Camp</li> </ul> <p>We provide youth innovator's scholarships to students at West Vancouver Secondary School and Rockridge Secondary. We also host community luncheons for seniors once a month (with a guest speaker &amp; live music) for anyone who would like to attend. Once a year we host a 90 and 90 plus birthday party. Many seniors from the surrounding community attend this popular event.</p> <p>We run seminars twice a year, which are advertised, and open to the public. We provide space, without cost for five different groups from the Boy Scouts Canada and five different groups from the Girl Guides of Canada. We also provide space to Al-Anon Family Groups at a nominal rate.</p> <p>We continue to offer excellent community outreach through our Coordinator of Care and through our Stephen Ministry. These services benefit the residence of West Vancouver by providing emotional and spiritual support for people dealing with isolation, loneliness, and grief.</p> <p>We also provide services for families who have lost a loved one through Memorials, Bronwen's Garden and our Celebration Garden.</p>	1,200	200	300	400

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2023 Permissive Tax Exemption Bylaw No. 5198, 2022 Estimated Municipal Property Tax* for Proposed Exempted Properties			
ORGANIZATION	ESTIMATED TAXES		
	2023	2024	2025
<b>NON-PROFIT ORGANIZATIONS</b>			
Royal Canadian Legion, Branch 60 - 580 18th Street	\$5,300	\$5,500	\$5,700
North Shore Disability Resource Centre Association - 1590 Gordon Avenue	\$4,000	\$4,200	\$4,400
** North Shore Disability Resource Centre Association - Podium 2, 723 Main Street	-	-	-
Scout Properties (B.C./ Yukon) - #158 Hollyburn Mountain	\$100	\$100	\$100
Scout Properties (B.C./ Yukon) - #174 Hollyburn Mountain	\$200	\$200	\$200
** The YMCA of Greater Vancouver - #220 723 Main Street	-	-	-
<b>SENIORS' HOUSING SOCIETIES</b>			
Capilano Senior Citizen's Housing Society - 1475 Esquimalt Avenue	\$41,100	\$42,700	\$44,400
Klahanee Park Housing Society - 350 Klahanie Court	\$9,200	\$9,600	\$10,000
Kiwanis North Shore Housing Society - 2151 Gordon Avenue	\$15,200	\$15,800	\$16,400
Kiwanis North Shore Housing Society - 959 21st Street	\$9,000	\$9,400	\$9,800
Kiwanis North Shore Housing Society - 975 21st Street	\$22,900	\$23,800	\$24,800
<b>PLACES OF WORSHIP</b>			
Christ the Redeemer Parish - 595 Keith Road	\$4,900	\$5,100	\$5,300
First Church of Christ, Scientist - 714 20th Street	\$2,800	\$2,900	\$3,000
Har El, North Shore Centre for Jewish Life Society - 1305 Taylor Way	\$4,100	\$4,300	\$4,500
North Shore Unitarian Church - 370 Mathers Avenue	\$11,400	\$11,900	\$12,400
Parish of St. Christopher's (West Vancouver) - 1068 Inglewood Avenue	\$7,100	\$7,400	\$7,700
Parish of St. Christopher's (West Vancouver) - 1080 11th Street	\$7,700	\$8,000	\$8,300
St. Stephen's Anglican Church - 885 22nd Avenue	\$5,100	\$5,300	\$5,500
Park Royal Congregation of Jehovah's Witnesses - 1335 3rd Street	\$7,100	\$7,400	\$7,700
St. Anthony's Church - 2347 Inglewood Avenue	\$11,800	\$12,300	\$12,800
St. David's United Church - 1525 Taylor Way	\$10,200	\$10,600	\$11,000
St. Francis-in-the-Wood Anglican Church - 4773 Piccadilly South	\$8,400	\$8,700	\$9,000
West Vancouver Baptist Church - 450 Mathers Avenue	\$14,300	\$14,900	\$15,500
West Vancouver Presbyterian Church - 2893 Marine Drive	\$7,100	\$7,400	\$7,700
West Vancouver United Church - 2062 Esquimalt Avenue	\$19,200	\$20,000	\$20,800
<b>TOTAL</b>	<b>\$228,200</b>	<b>\$237,500</b>	<b>\$247,000</b>
* The estimate may not represent additional tax exemptions that may be available through BC Assessment.			
** These two parcels are new and details will be confirmed later in 2022 by BC Assessment. Currently, there is no assessment value for either parcel so no estimate of exempt taxes can be calculated.			

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