

PUBLIC NOTICE

2019 Permissive Tax Exemptions

Under provision of the *Community Charter* (SBC 2003) Chapter 26, Part 7, Division 7, Section 224.

It is the intention of the Council of the District of West Vancouver to consider 2019 Permissive Tax Exemption Bylaw No. 4995, 2018 at the regular Council Meeting on Monday, September 17, 2018. Proposed 2019 Permissive Tax Exemption Bylaw No. 4995, 2018 will provide the following properties with an exemption from paying municipal taxes in 2019.

NOTE: The tax figures below are preliminary estimates only, and will be modified based on changes in assessment and tax rates as determined by Council for 2019, 2020 and 2021.

Extract of *Community Charter* Chapter 26 Part 7:

DIVISION 7-PERMISSIVE EXEMPTIONS: *General authority for permissive exemptions*

224 (1) A council may, by bylaw in accordance with this section, exempt land or improvements, or both, referred to in subsection (2) from taxation under section 197 (1) (a) [municipal property taxes], to the extent, for the period and subject to the conditions provided in the bylaw.

(2) Tax exemptions may be provided under this section for the following:

- (a) land or improvements that (i) are owned or held by a charitable, philanthropic or other not for profit corporation, and (ii) the council considers are used for a purpose that is directly related to the purposes of the corporation;
- (d) the interest of a public authority, local authority or any other corporation or organization in land or improvements that are used or occupied by the corporation or organization if (i) the land or improvements are owned by a public authority or local authority, and (ii) the land or improvements are used by the corporation or organization for a purpose in relation to which an exemption under this Division or Division 6 of this Part would apply or could be provided if the land or improvements were owned by that corporation or organization;
- (f) in relation to property that is exempt under section 220 (1) (h) [buildings for public worship], (i) an area of land surrounding the exempt building, (ii) a hall that the council considers is necessary to the exempt building and the land on which the hall stands, and (iii) an area of land surrounding a hall that is exempt under subparagraph (ii);
- (h) in relation to property that is exempt under section 220 (1) (i) [seniors' homes] or (j) [hospitals], any area of land surrounding the exempt building;
- (k) land or improvements for which a grant has been made, after March 31, 1974, under the Housing Construction (Elderly Citizens) Act before its repeal.

2019 PERMISSIVE TAX EXEMPTION BYLAW NO. 4995, 2018

Estimated Municipal Property Tax for Exempted Properties

ORGANIZATION	2019	2020	2021
Royal Canadian Legion, Branch 60 580 18th Street	\$3,200	\$3,300	\$3,400
Christ the Redeemer Parish 595 Keith Road	\$5,000	\$5,200	\$5,400
First Church of Christ, Scientist 714 20th Street	\$3,000	\$3,100	\$3,200
North Shore Jewish Congregation 1305 Taylor Way	\$4,600	\$4,700	\$4,800
North Shore Unitarian Church 370 Mathers Avenue	\$11,500	\$11,800	\$12,200
Parish of St. Christopher's West Vancouver 1068 Inglewood Avenue & 1080 11th Street	\$20,500	\$21,100	\$21,700
Parish of St. Stephens 885 22nd Street	\$6,400	\$6,600	\$6,800
Park Royal Congregation of Jehovah's Witnesses 1335 3rd Street	\$10,800	\$11,100	\$11,400
St. Anthony's Church 2347 Inglewood Avenue	\$22,200	\$22,900	\$23,600
St. David's United Church 1525 Taylor Way	\$8,000	\$8,200	\$8,400
St. Francis-in-the-Wood Anglican Church 4773 South Piccadilly Road	\$9,000	\$9,300	\$9,600
West Vancouver Baptist Church 450 Mathers Avenue	\$18,600	\$19,200	\$19,800
West Vancouver Presbyterian Church 2893 Marine Drive	\$9,100	\$9,400	\$9,700
West Vancouver United Church 2062 Esquimalt Avenue	\$20,200	\$20,800	\$21,400
Kiwanis Seniors' Housing Society of West Vancouver 2151 Gordon Avenue	\$10,400	\$10,700	\$11,000
Kiwanis Seniors' Housing Society of West Vancouver 959 21st Street	\$25,100	\$25,900	\$26,700
Kiwanis Seniors' Housing Society of West Vancouver 975 21st Street	\$20,700	\$21,300	\$21,900
North Shore Disability Resource Centre 1590 Gordon Avenue	\$3,800	\$3,900	\$4,000
TOTAL	\$212,100	\$218,500	\$225,000