

# PERMISSIVE TAX EXEMPTIONS NOTICE

## 2025 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 Proposed 2025 Permissive Tax Exemption Bylaw No. 5332, 2024 at the regular Council meeting on Monday, October 21, 2024. Proposed 2025 Permissive Tax Exemption Bylaw No. 5332, 2024 will provide the properties listed below with an exemption from paying municipal taxes in 2025.

### 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;
  - (c)** land or improvements that the council considers would otherwise qualify for exemption under section 220 [general statutory exemptions] were it not for a secondary use;
  - (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.

ORGANIZATION	2025	2026	2027
<b>NON-PROFIT ORGANIZATIONS</b>			
Royal Canadian Legion, Branch 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 (BC/Yukon) #158 Hollyburn Mountain	\$100	\$100	\$100
Scout Properties (BC/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 6705 Nelson Avenue	\$400	\$400	\$400
<b>HOUSING SOCIETIES</b>			
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 & 260 Klahanie Court	\$6,300	\$6,600	\$6,900
<b>PLACES OF WORSHIP</b>			
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 Ave	\$14,300	\$14,900	\$15,500
<b>TOTAL</b>	<b>\$282,900</b>	<b>\$294,400</b>	<b>\$306,200</b>

### PLEASE NOTE:

\* These estimates 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.