

District of West Vancouver
POLICY

Title: Permissive Tax Exemptions
Division: Finance and Corporate Services
Policy Number: 0115
File Number: 0282-20-0115

1. Purpose

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

2. Scope

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

3. Definitions

- 3.1. “**Applicant**” means the organization or individual applying for a Permissive Tax Exemption.
- 3.2. “**BC Housing Income Limits**” means the maximum gross household income thresholds set by BC Housing for eligibility in various affordable housing programs.
- 3.3. “**Council**” means the Council of The Corporation of the District of West Vancouver.
- 3.4. “**District**” means The Corporation of the District of West Vancouver.
- 3.5. “**Permissive Tax Exemption**” or “**Exemption**” means an exemption from property taxes pursuant to Section 224 (general authority for permissive exemptions) of the *Community Charter*.

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

4. Policy Statement

- 4.1. Permissive Tax Exemptions are granted by bylaw, at the discretion of Council. That means that Council:
- (a) has no obligation to grant an Exemption to any Applicant, including those that meet all criteria outlined in this policy;
 - (b) may consider applications that are not consistent with this policy; and
 - (c) may consider factors not listed in this policy when evaluating an application.
- 4.2. Applicants applying for a Permissive Tax Exemption must qualify for an exemption under Section 224 of the *Community Charter*.
- 4.3. Council may consider the impact of the exemption on the District’s revenue when assessing a Permissive Tax Exemption application.
- 4.4. Permissive Tax Exemptions are meant to support organizations making an important contribution to social development, economic development, protection of natural environment, promotion of arts and culture, as well as other community goals and District policy goals.
- 4.5. Permissive Tax Exemption applications are reviewed on an annual basis through an application process unless otherwise directed by Council.
- 4.6. Evaluation criteria established under the associated procedure are subject to review by Council. The granting of a Permissive Tax Exemption for a given period of time is not indicative of the intent to grant subsequent Permissive Tax Exemptions.

5. Authority

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

6. Approval

Approved by	<input type="checkbox"/> Municipal Manager	<input checked="" type="checkbox"/> Mayor and Council
Approval date	2026/02/23	
Council minutes Document ID (Council Policies only)	LGDM-711734498-25062	
Council report Document ID (Council Policies only)	LGDM-711734498-25076	
Signature	<u>[Original signed by Mayor]</u> MAYOR	

7. Additional Information

Category	<input checked="" type="checkbox"/> Council	<input type="checkbox"/> Administrative
Related procedure	<input checked="" type="checkbox"/> Yes (0282-20-0227)	<input type="checkbox"/> No
Date of last review	2026	