

District of West Vancouver  
**PROCEDURE**

Title: Permissive Tax Exemptions  
Division: Finance and Corporate Services  
Procedure Number: 0227  
File Number: 0282-20-0227

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## 1. Governing Policy

- 1.1. This procedure is associated with Permissive Tax Exemptions Policy 0115.

## 2. Scope/Application

- 2.1. This procedure 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 procedure 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. Assessment Process

- 3.1. Applicants must qualify for an exemption under Section 224 of the *Community Charter*.
- 3.2. Without limiting Council's discretion to consider specific circumstances, all applications are evaluated based on the following criteria:
- (a) organizational structure and objectives:
    - (i) type of organization (e.g. not-for-profit organization)
    - (ii) operational and strategic objectives of the organization
    - (iii) types of services provided by the organization
  - (b) benefits provided to the residents of West Vancouver who are not directly affiliated with the Applicant;
  - (c) number of individuals served in the last calendar year not directly affiliated with the Applicant and their place of residence (West Vancouver, other municipalities);
  - (d) value of exemption in relation to space availability for community use by West Vancouver residents not affiliated with the Applicant;

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- (e) availability and use of financial resources by the Applicant;
  - (f) the value of grants and financial contributions, and in-kind support already received by the Applicant from the District of West Vancouver;
  - (g) financial and non-financial support provided by the Applicant to organizations and individuals in West Vancouver;
  - (h) support provided by the Applicant to the programs and events organized or supported by the District; and
  - (i) continued compliance with District policies, plans, bylaws, and other regulations (e.g. business licensing) by the Property owner and the Applicant.
- 3.3.** The Community Grants Committee reviews, evaluates, and assigns grades to applications, and makes recommendations to Council.
- 3.4.** District staff is responsible for the collection, analysis, and presentation of Permissive Tax Exemption applications and other relevant information to the Community Grants Committee and Council.
- 3.5.** Council may approve multi-year exemptions for up to four years for previous Applicants with scores 80% or higher subject to a simplified annual renewal application verifying no change in ownership, property use, or benefits offered to the community and annual final approval by Council.
- 3.6.** Where a property (or portion of a property) is used for both non-profit purposes and for-profit/commercial activities, only the proportion attributable to the eligible non-profit use may receive a permissive tax exemption. Eligibility will be prorated based on demonstrable use (e.g., time and/or floor area) and must be supported by records acceptable to the District. In accordance with the Community Charter, Council is prohibited from granting a permissive tax exemption for any portion of a property used for business or other for-profit/commercial activity.
- 3.7.** Housing benchmarked against the BC Housing Income Limits designed to support those who need it most could be considered at Council's discretion.
- 3.8.** Workforce housing, housing provided by other levels of government, supportive housing under the *Community Care and Assisted Living Act*, and below market rentals that do not fit with clause 3.7 are not eligible.

## **4. Verification and Cancellation**

- 4.1.** 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.
- 4.2.** 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) compliance of the Applicant to be listed in a District database available to the public for community use of space;

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- (c) 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;
  - (d) District policies, plans, bylaws, and other municipal regulations; and
  - (e) statutory requirements under Section 224 of the *Community Charter* and other applicable acts and regulations.
- 4.3.** 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 the Permissive Tax Exemptions Policy and Procedure.
- 4.4.** 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) 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.

## 5. Approval

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

## 6. Additional Information

<b>Category</b>	<input checked="" type="checkbox"/> Council	<input type="checkbox"/> Administrative
<b>Date of last review</b>	2026	