

# PUBLIC NOTICE

## Permissive Tax Exemptions for the year 2015

Under provision of SBC Chapter 26, Part 7, Division 7, Section 224 of the *Community Charter*. It is the intention of the Council of the District of West Vancouver to consider Tax Exemption Bylaw No. 4808, 2014 at the regular Council Meeting to be held on Monday, October 6, 2014. Proposed Tax Exemption Bylaw No. 4808, 2014 will provide the following properties with an exemption from paying Municipal taxes in the year 2015. NOTE: The tax figures below are estimates only, and will be modified based on changes in assessment and tax rates as determined by Council for the years 2015, 2016 and 2017.

### EXTRACT OF COMMUNITY CHARTER (SBC 2003) 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*], (j) [*hospitals*] or (l) [*private schools*], 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	Proposed Exemption	2015 (estimated)	2016 (estimated)	2017 (estimated)
Ambleside Childcare Facilities Society at Ridgeview Elementary School, 1250 Mathers Ave.	224.2(d)	\$365	\$376	\$387
Chartwell Family Hub at Chartwell Elementary School, 1250 Chartwell Dr.	224.2(d)	\$321	\$331	\$341
Christ the Redeemer Church 595 Keith Rd.	224.2(f)	\$10,524	\$10,840	\$11,165
Club West School at Westcot Elementary School, 760 Westcot Rd.	224.2(d)	\$89	\$92	\$94
Collingwood School Society Inc. 70 Morven Dr / 2605 Wentworth Ave.	224.2(h)	\$43,636	\$44,945	\$46,293
Eagle Harbour Montessori Preschool at Eagle Harbour Elementary School, 5575 Marine Dr.	224.2(d)	\$257	\$265	\$273
Early Inquirers Preschool at West Bay Elementary School, 3175 Thompson Pl.	224.2(d)	\$953	\$982	\$1,011
First Church of Christ Scientist 714 20th St.	224.2(f)	\$2,946	\$3,035	\$3,126
Holly House & Footprints Preschool at Hollyburn Elementary School, 1329 Duchess Ave.	224.2(d)	\$1,388	\$1,430	\$1,472
Irwin Park Tree House Childcare at Irwin Park Elementary School, 2455 Haywood Ave.	224.2(d)	\$366	\$377	\$388
Jumpstart Childcare at Gleneagles Elementary School, 6350 Marine Dr.	224.2(d)	\$218	\$225	\$232
Kids Unlimited Solutions at Cypress Park Primary School, 4355 Marine Dr.	224.2(d)	\$3,468	\$3,573	\$3,680
Kiwanis Seniors Housing Society of West Vancouver 975 21st St.	224.2 (k)	\$47,614	\$49,043	\$50,514
Kiwanis Seniors Housing Society of West Vancouver 2151 Gordon Ave.	224.2 (k)	\$26,776	\$27,579	\$28,406
Kiwanis Seniors Housing Society of West Vancouver 959 21st St.	224.2 (k)	\$27,652	\$28,482	\$29,336
La Maison at Cedardale Centre 595 Burley Dr.	224.2(d)	\$2,893	\$2,979	\$3,069
Mulgrave Independent School Society 2310/2330 Cypress Bowl Rd.	224.2(h)	\$29,286	\$30,164	\$31,069
North Shore Jewish Congregation 1305 Taylor Way	224.2(f)	\$4,298	\$4,427	\$4,559
North Shore Unitarian Church 370 Mathers Ave.	224.2(f)	\$8,150	\$8,395	\$8,646
Parish of St. Christopher's Anglican Church 1068 Inglewood Ave.	224.2(f)	\$3,540	\$3,646	\$3,755
Parish of St. Monica's Anglican Church 6404 Wellington Ave.	224.2(f)	\$2,650	\$2,729	\$2,811
Park Royal Congregation of Jehovah's Witnesses 1335 3rd St.	224.2(f)	\$6,963	\$7,172	\$7,387
PJ Kids Club & West Van Playschool at Pauline Johnson Elementary School, 1150 22nd St.	224.2(d)	\$536	\$552	\$569
Royal Canadian Legion, Branch 60 580 18th St.	224.2(a)	\$3,106	\$3,199	\$3,295
St. Anthony's Parish Catholic Church 2347 Inglewood Ave.	224.2(f)	\$14,414	\$14,846	\$15,291
St. Anthony's School 595 Keith Rd.	224.2(h)	\$13,101	\$13,494	\$13,899
St. David's United Church 1525 Taylor Way	224.2(f)	\$7,641	\$7,871	\$8,107
St. Francis-in-the-Wood 4773 South Piccadilly Rd.	224.2(f)	\$6,513	\$6,708	\$6,909
St. Stephen's Anglican Church 885 22nd St.	224.2(f)	\$4,483	\$4,618	\$4,756
Taking Shape Preschool at Caulfeild Elementary School 4685 Keith Rd.	224.2(d)	\$728	\$749	\$772
Vancouver Coastal Health Authority/Kiwanis Seniors Housing Society of West Vancouver 2195 Gordon Ave.	224.2 (k)	\$4,889	\$5,035	\$5,186
West Vancouver Baptist Church 450 Mathers Ave.	224.2(f)	\$13,735	\$14,147	\$14,572
West Vancouver Presbyterian Church 2893 Marine Dr.	224.2(f)	\$4,992	\$5,142	\$5,296
West Vancouver United Church 2062 Esquimalt Ave.	224.2(f)	\$20,052	\$20,654	\$21,273