

# Permissive Tax Exemptions for 2016 - 2019

In accordance with Section 227 of the Community Charter, notice is hereby given that the Council for the District of North Vancouver intends to consider the adoption of Bylaw 8130, “2016–2019 Taxation Exemptions by Council Bylaw 8130, 2015” and Bylaw 8132, “2016–2019 Taxation Exemption for North Vancouver Museum and Archives Warehouse Facility Bylaw 8132, 2015” at the Regular Council meeting to be held on **Monday, October 26, 2015**. Bylaws 8130 and Bylaw 8132 will provide the following properties with a 100% exemption from the payment of Municipal taxes for the years 2016 to 2019 inclusive.

Note: The tax figures below are estimates only and will be modified based on changes in assessment, as provided by BC Assessment, and tax rates, as determined by Council, for the years 2016, 2017 and 2018.

ORGANIZATION	ADDRESS	Description of proposed exemption	Estimated taxes 2016 \$	Estimated taxes 2017 \$	Estimated taxes 2018 \$
North Shore Crisis Services Society	That portion of Lot 2, District Lot 2087, Plan LMP 24090, PID: 023-125-578	224(2)(a)	3,395	3,565	3,743
St. John Society (B.C. and Yukon)	106 and 107 - 223 Mountain Highway	224(2)(a)	8,223	8,634	9,066
North Shore Disability Resource Centre Foundation	3158 Mountain Highway	224(2)(a)	1,929	2,025	2,127
North Shore Disability Resource Centre Foundation	3140 Mountain Highway	224(2)(a)	8,919	9,364	9,833
Canadian Mental Health Association	1573 Arborlynn Drive	224(2)(a)	2,109	2,215	2,325
Canadian Mental Health Association	1198 Harold Road	224(2)(a)	1,879	1,973	2,072
Change the World Foundation (Harvest Project)	1071 - 1091 Roosevelt Crescent	224(2)(a)	16,020	16,821	17,662
Hollyburn Family Services Society	3212 Mount Seymour Parkway	224(2)(a)	1,962	2,060	2,163
Hollyburn Family Services Society	3218 Mount Seymour Parkway	224(2)(a)	2,128	2,235	2,347
St. John Society (B.C. and Yukon)	108 - 223 Mountain Highway	224(2)(a)	2,477	2,601	2,731
WBT Wild Bird Trust of British Columbia	2649 Dollarton Highway	224(2)(a)	2,038	2,140	2,247
The Corporation of the District of West Vancouver	Blocks 23 and 24, District Lots 601 and 607, Plan 4740, PID: 011-348-089 (Parkland)	224(2)(b)	10,023	10,524	11,050
The Corporation of the District of West Vancouver	All that portion of Block A (R.P. 360) lying east of Lot B (R.P. 1372), District Lot 764, PID: 015-966-356 (Parkland)	224(2)(b)	3,985	4,185	4,394
The Corporation of the District of West Vancouver	Lot B (R.P. 1372), Block A (R.P. 360), District Lot 764, PID: 015-966-283 (Parkland)	224(2)(b)	1,964	2,062	2,166
Greater Vancouver Water District	Block G, District Lot 602, Plan 10857, PID: 009-283-285 (Parkland)	224(2)(b)	19,117	20,073	21,077
VIAM Holdings Ltd. (Museum and Archives)	1480 and 1482 Columbia Street	224(2)(b)	10,648	11,181	11,740
Deep Cove Parent Participation Preschool Society	1204 Caledonia Avenue	224(2)(c)	412	432	454
Highlands Out-of-School Care Society	3150 Colwood Drive	224(2)(c)	165	173	182
Novaco Day Care Centre Society	That occupied portion of Norgate Community Elementary School premises, described as Lots 1 and 2, Block 30, District Lots 264 and 266, Plan 8498	224(2)(c)	2,097	2,201	2,311
La Pre-Maternelle Francophone Trottin-Trotinette	380 West Kings Road	224(2)(c)	892	937	984
North Shore Neighbourhood House	1230 West 20th Street	224(2)(c)	366	384	403
North Shore Neighbourhood House	1255 Eldon Road	224(2)(c)	339	356	374
Deep Cove Cultural Society	4360 Gallant Avenue	224(2)(d)	16,351	17,168	18,027
North Vancouver Community Players	815 East 11th Street	224(2)(d)	10,724	11,260	11,823
RNB Dance & Theatre Arts Society	3355 Mountain Highway	224(2)(d)	17,368	18,236	19,148
RNB Dance & Theatre Arts Society	151 and 155 1233 Lynn Valley Road	224(2)(d)	10,196	10,706	11,242
Parkgate Community Services Society	949 Lytton Street	224(2)(d)	9,857	10,350	10,868
North Shore Neighbourhood House	3361 Mountain Highway	224(2)(d)	1,705	1,791	1,880
Seymour Heights Parent Participation Preschool Association	800 Lytton Street	224(2)(d)	750	787	826
Lynn Valley Parent Participation Preschool	3220 Mountain Highway	224(2)(d)	818	858	901
Lynn Valley Services Society	940 Lynn Valley Road	224(2)(d)	2,178	2,287	2,401
Dellbrook Partnership for Quality Childcare Association	3111 Stanley Avenue	224(2)(d)	626	657	690
Deep Cove Rowing Club	2156 Banbury Road	224(2)(d)	4,494	4,719	4,955
Hollyburn Family Services Society	That portion of Lot A, Block 7, District Lot 193, Plan 12218, PID: 005-411-483	224(2)(d)	2,615	2,746	2,883
Family Services of the North Shore	399 Seymour River Place	224(2)(d)	3,709	3,895	4,089
Capilano Tennis Club	2500 Capilano Road	224(2)(d)	7,751	8,139	8,545
Aga Khan Foundation Canada	1150 Gladwin Drive	224(2)(g)	50,979	53,528	56,204
North Shore Disability Resource Centre Association	5793 Nancy Greene Way	224(2)(i)	2,777	2,916	3,061
North Shore Disability Resource Centre Association	4060 Shone Road	224(2)(i)	2,508	2,633	2,765
North Shore Disability Resource Centre Association	4338 Quinton Place	224(2)(i)	3,993	4,193	4,403
Parkgate Community Health Centre	3625 Banff Court	224(2)(i)	21,366	22,435	23,556
Community Living Society	2985 Newmarket Drive	224(2)(i)	3,851	4,044	4,246
Community Living Society	4537 Capilano Road	224(2)(i)	2,332	2,448	2,571
Community Living Society	3091 Paisley Road	224(2)(i)	3,027	3,178	3,337
Community Living Society	3660 Maginnis Avenue	224(2)(i)	2,177	2,286	2,401
Greater Vancouver Community Services Society	3403 Mount Seymour Parkway	224(2)(i)	2,061	2,165	2,273
Greater Vancouver Community Services Society	1693 Coleman Street	224(2)(i)	2,199	2,308	2,424
North Shore Connexions Society	2490 Edgemont Boulevard	224(2)(i)	2,308	2,424	2,545
North Shore Connexions Society	4410 Capilano Road	224(2)(i)	1,256	1,319	1,385
North Shore Connexions Society	1240 Barlynn Crescent	224(2)(i)	2,575	2,704	2,839



## Permissive Tax Exemptions for 2016 - 2019 (cont'd)

ORGANIZATION	ADDRESS	Description of proposed exemption	Estimated taxes 2016 \$	Estimated taxes 2017 \$	Estimated taxes 2018 \$
North Shore Connexions Society	1904 Peters Road	224(2)(j)	2,443	2,565	2,693
Community Living Society	1075 Frederick Road	224(2)(j)	1,952	2,049	2,152
Community Living Society	1680 Ross Road	224(2)(j)	2,195	2,305	2,420
Community Living Society	3636 Norwood Avenue	224(2)(j)	2,580	2,709	2,845
Turning Point Recovery Society	2670 Lloyd Avenue (leased portion)	224(2)(j)	2,371	2,489	2,614
Kiwanis Seniors Citizens Homes Ltd.	2555 Whiteley Court	224(2)(k)	80,396	84,416	88,637
Lowland Senior Citizens Housing Society	1335 East 27th Street	224(2)(k)	23,429	24,600	25,830

Also on October 26 Council will consider adoption of Bylaw 8131 "2016–2019 Taxation Exemptions for Places of Public Worship Bylaw 8131, 2015".

Copies of Bylaw 8130, "2016-2019 Taxation Exemptions by Council Bylaw 8130, 2015", Bylaw 8131, "2016 - 2019 Taxation Exemptions for Places of Public Worship Bylaw 8131, 2015" and Bylaw 8132, "2016 - 2019 Taxation Exemption for North Vancouver Museum and Archives Warehouse Facility Bylaw 8132, 2015" and relevant background material are available for review in the District of North Vancouver Clerk's Office and the Finance Department at the Municipal Hall. The Municipal Hall is located at 355 West Queens Road, North Vancouver and is open Monday through Friday, except Statutory Holidays, between the hours of 8 am and 4:30 pm.

**For further information, please call Cristina Rucci, Social Planner at 604-990-2274 or Elio Iorio, Manager – Revenue and Taxation at 604-990-2225**

## Permissive Tax Exemptions

### Extract of Community Charter

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;
- (b) land or improvements that
  - (i) are owned or held by a municipality, regional district or other local authority, and
  - (ii) the council considers are used for a purpose of the local authority;
- (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;
- (e) 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 person who is providing a municipal service under a partnering agreement,
  - (ii) an exemption under section 225 [partnering and other special tax exemption authority] would be available for the land or improvements in relation to the partnering agreement if they were used in relation to the service,
  - (iii) the partnering agreement expressly contemplates that the council may provide an exemption under this provision, and
  - (iv) 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);
- (g) land or improvements used or occupied by a religious organization, as tenant or licensee, for the purpose of public worship or for the purposes of a hall that the council considers is necessary to land or improvements so used or occupied;
- (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;
- (i) land or improvements owned or held by an athletic or service club or association and used as a public park or recreation ground or for public athletic or recreational purposes;
- (j) land or improvements owned or held by a person or organization and operated as a private hospital licensed under the *Hospital Act* or as a licensed community care facility, or registered assisted living residence, under the *Community Care and Assisted Living Act*;
- (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.

