

# Permissive Tax Exemptions for 2017-2019

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 8196, "2016–2019 Taxation Exemptions by Council Bylaw 8130, 2015 Amendment Bylaw 8196, 2016 (Amendment 1)" at the Regular Council meeting to be held on Monday, October 24, 2016. Bylaw 8196 will provide the following properties with a 100% exemption from the payment of Municipal taxes for the years 2017 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 2017, 2018 and 2019.

ORGANIZATION	ADDRESS	Description of proposed exemption	Estimated Taxes 2017 \$	Estimated Taxes 2018 \$	Estimated Taxes 2019 \$
School District No. 64	2260 Philip Ave	224 (2) d	8,403	8,823	9,264
Turning Point Recovery Society	2431 Burr Pl	224 (2) j	3,386	3,556	3,733
Hollyburn Family Services	1543 Hunter St	224 (2) a	4,092	4,297	4,511

Copies of Bylaw 8196, "2016–2019 Taxation Exemptions by Council Bylaw 8130, 2015 Amendment Bylaw 8196, 2016 (Amendment 1)" 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;
  - (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; and,
  - (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*.

