

AGENDA

SPECIAL MEETING OF COUNCIL

Monday, October 26, 2020

7:00 p.m.

Council Chamber, Municipal Hall

355 West Queens Road,

North Vancouver, BC

Council Members:

Mayor Mike Little

Councillor Jordan Back

Councillor Mathew Bond

Councillor Megan Curren

Councillor Betty Forbes

Councillor Jim Hanson

Councillor Lisa Muri



www.dnv.org

THIS PAGE LEFT BLANK INTENTIONALLY

SPECIAL MEETING OF COUNCIL

7:00 p.m.
Monday, October 26, 2020
Council Chamber, Municipal Hall,
355 West Queens Road, North Vancouver

AGENDA

CLOSED PUBLIC HEARING ITEMS NOT AVAILABLE FOR DISCUSSION

- Bylaw 8262 – OCP Amendment 1923 Purcell Way
- Bylaw 8263 – Rezoning 1923, 1935, 1947 and 1959 Purcell Way

1. ADOPTION OF THE AGENDA

1.1. October 26, 2020 Special Meeting Agenda

Recommendation:

THAT the agenda for the October 26, 2020 Special Meeting of Council for the District of North Vancouver is adopted as circulated, including the addition of any items listed in the agenda addendum.

2. DELEGATIONS

2.1. Diana Saboe, Royal Canadian Legion Branch 114 Lynn Valley

p. 7-8

Re: First Poppy

Delegation Request Form

3. REPORTS FROM COUNCIL OR STAFF

3.1. Bylaw 8442: Amendment to 2020-2023 Taxation Exemptions by Council Bylaw

p. 11-30

File No. 09.3900.20/000.000

Report: Manager – Administrative Services, October 22, 2020

Attachment 1: Bylaw 8442

Attachment 2: Staff report dated September 16, 2020

Recommendation:

THAT "2020-2023 Taxation Exemptions by Council Bylaw 8379, 2019 Amendment Bylaw 8442, 2020 (Amendment 1)" is ADOPTED.

4. ADJOURNMENT

Recommendation:

That the October 26, 2020 Special Meeting of Council for the District of North Vancouver is adjourned.

THIS PAGE LEFT BLANK INTENTIONALLY

DELEGATIONS

THIS PAGE LEFT BLANK INTENTIONALLY



Delegation to Council Request Form

District of North Vancouver
Clerk's Department
355 West Queens Rd, North Vancouver, BC V7N 4N5

Questions about this form: Phone: 604-990-2311
Form submission: Submit to address above or email to gordonia@dnv.org

COMPLETION: To ensure legibility, please complete (type) online then print. Sign the printed copy and submit to the department and address indicated above.

Delegations have five minutes to make their presentation. Questions from Council may follow.

Name of group wishing to appear before Council: Royal Canadian Legion Branch 114 Lynn Valley

Title of Presentation: First Poppy on October 26,2020

Name of person(s) to make presentation: Diana Saboe, President

Purpose of Presentation:

- Information only
 Requesting a letter of support
 Other – please describe:

Attach separate sheet if additional space is required

Short presentation, then distribution of First Poppy to Mayor and Council

Note: Delegation requests will not be accepted if they are requesting financial assistance of any kind or are in relation to any potential or current development application with the District.

Contact person (if different than above): Linda Findlay, Secretary

Daytime telephone number: 604-786-1421

Email address: linda.findlay@shaw.ca

Will you be providing supporting documentation? Yes No

If yes: Handout Digital Format PowerPoint Presentation

Note: All supporting documentation must be provided 14 days prior to your appearance date.
This form and any background material provided will be published in the public agenda.

Presentation requirements: Laptop Tripod for posterboard
 Multimedia projector Flipchart
 Overhead projector

Arrangements can be made, upon request, for you to familiarize yourself with the Council Chamber equipment on or before your presentation date.

Delegation to Council Request Form

Rules for Delegations:

1. Delegations must submit a Delegation to Council Request Form to the Municipal Clerk. Submission of a request does not constitute approval nor guarantee a date. The request must first be reviewed by the Clerk.
2. The Clerk will review the request and, if approved, arrange a mutually agreeable date with you. You will receive a signed and approved copy of your request form as confirmation.
3. Only one delegation will be permitted at any Regular Meeting of Council.
4. Delegations must represent an organized group, society, institution, corporation, etc. Individuals may not appear as delegations.
5. Delegations are scheduled on a first-come, first-served basis, subject to direction from the Mayor, Council, or Chief Administrative Officer.
6. The Mayor or Chief Administrative Officer may reject a delegation request if it regards an offensive subject, has already been substantially presented to council in one form or another, deals with a pending matter following the close of a public hearing, or is, or has been, dealt with in a public participation process.
7. Supporting submissions for the delegation should be provided to the Clerk by noon 14 days preceding the scheduled appearance.
8. Delegations will be allowed a maximum of five minutes to make their presentation.
9. Any questions to delegations by members of Council will seek only to clarify a material aspect of a delegate's presentation.
10. Persons invited to speak at the Council meeting may not speak disrespectfully of any other person or use any rude or offensive language or make a statement or allegation which impugns the character of any person.
11. Please note the District does not provide grants or donations through the delegation process.
12. Delegation requests that are non-jurisdictional or of a financial nature may not be accepted.

Helpful Suggestions:

- have a purpose
- get right to your point and make it
- be concise
- be prepared
- state your request, if any
- do not expect an immediate response to a request
- multiple-person presentations are still five minutes maximum
- be courteous, polite, and respectful
- it is a presentation, not a debate
- the Council Clerk may ask for any relevant notes (if not handed out or published in the agenda) to assist with the accuracy of our minutes

I understand and agree to these rules for delegations

Linda Findlay

September 29, 2020

Name of Delegate or Representative of Group

Date

Signature

For Office Use Only

Approved by:

Municipal Clerk _____

Appearance date: _____

Deputy Municipal Clerk _____

Receipt emailed on: _____

Rejected by:

Mayor _____

Applicant informed on: _____

CAO _____

Applicant informed by: _____

The personal information collected on this form is done so pursuant to the Community Charter and/or the Local Government Act and in accordance with the Freedom of Information and Protection of Privacy Act. The personal information collected herein will be used only for the purpose of processing this application or request and for no other purpose unless its release is authorized by its owner, the information is part of a record series commonly available to the public, or is compelled by a Court or an agent duly authorized under another Act. Further information may be obtained by speaking with the District of North Vancouver's Manager of Administrative Services at 604-990-2207 or at 355 W Queens Road, North Vancouver.

REPORTS

THIS PAGE LEFT BLANK INTENTIONALLY

AGENDA INFORMATION	
<input checked="" type="checkbox"/> Special Meeting	Date: <u>October 26, 2020</u>
<input type="checkbox"/> Other:	Date: _____

_____ Dept. Manager	 GM/ Director	 CAO
---------------------------	--------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------

The District of North Vancouver REPORT TO COUNCIL

October 22, 2020
File: 09.3900.20/000.000

AUTHOR: James Gordon, Municipal Clerk

SUBJECT: **Bylaw 8442: Amendment to 2020-2023 Taxation Exemptions by Council Bylaw**

RECOMMENDATION:

THAT "2020-2023 Taxation Exemptions by Council Bylaw 8379, 2019 Amendment Bylaw 8442, 2020 (Amendment 1)" is ADOPTED.

BACKGROUND:

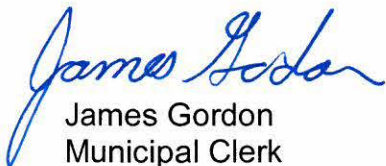
Bylaw 8442 received First, Second and Third Readings on October 5, 2020. Notice was given in accordance with Section 227 of the *Community Charter* on the 14th and 21st day of October, 2020.

The bylaws are now ready to be considered for Adoption by Council. Note that tax exemption bylaws must be adopted on or before October 31 in the year preceding that in which they take effect.

OPTIONS:

1. Adopt the bylaw;
2. Abandon the bylaw at Third Reading; or,
3. Rescind Third Reading and debate possible amendments to the bylaw.

Respectfully submitted,


James Gordon
Municipal Clerk

Attachments:

- Bylaw 8442
- Staff report dated September 16, 2020

SUBJECT: Bylaw 8442: Amendment to 2020-2023 Taxation Exemptions by Council Bylaw

October 22, 2020

Page 2

REVIEWED WITH:					
<input type="checkbox"/> Community Planning	_____	<input type="checkbox"/> Clerk's Office	_____	External Agencies:	
<input type="checkbox"/> Development Planning	_____	<input type="checkbox"/> Communications	_____	<input type="checkbox"/> Library Board	_____
<input type="checkbox"/> Development Engineering	_____	<input type="checkbox"/> Finance	_____	<input type="checkbox"/> NS Health	_____
<input type="checkbox"/> Utilities	_____	<input type="checkbox"/> Fire Services	_____	<input type="checkbox"/> RCMP	_____
<input type="checkbox"/> Engineering Operations	_____	<input type="checkbox"/> ITS	_____	<input type="checkbox"/> NVRC	_____
<input type="checkbox"/> Parks	_____	<input type="checkbox"/> Solicitor	_____	<input type="checkbox"/> Museum & Arch.	_____
<input type="checkbox"/> Environment	_____	<input type="checkbox"/> GIS	_____	<input type="checkbox"/> Other:	_____
<input type="checkbox"/> Facilities	_____	<input type="checkbox"/> Real Estate	_____		
<input type="checkbox"/> Human Resources	_____	<input type="checkbox"/> Bylaw Services	_____		
<input type="checkbox"/> Review and Compliance	_____	<input type="checkbox"/> Planning	_____		

The Corporation of the District of North Vancouver**Bylaw 8442**

A bylaw to amend 2020-2023 Taxation Exemptions by Council Bylaw 8379, 2019

The Council for The Corporation of the District of North Vancouver enacts as follows:

Citation

1. This bylaw may be cited as “2020-2023 Taxation Exemptions by Council Bylaw 8379, 2019 Amendment Bylaw 8442, 2020 (Amendment 1)”.

Amendments

2. 2020-2023 Taxation Exemptions by Council Bylaw 8379, 2019 is amended as follows:
 - a) The following subsection is added to Section 2.a. and is exempt from taxation for the remaining three years (2021 to 2023):
 17. Marineview Housing Society – supportive housing, Lot 17, Block 31, District Lot 553, Plan 2406, PID 005-751-349 (990 East Keith Road, registered in the name of Marineview Housing Society – Roll # 080-0182-5600-7)
 - b) The following subsections are added to Section 2.d. and are exempt from taxation for the remaining three years (2021 to 2023):
 19. Hollyburn Family Services Society – transitional housing, Lot C, Block 3, District Lots 612 and 613, Plan 15643, PID 005-852-781 (894 Orwell Street, registered in the name of The Corporation of the District of North Vancouver and leased to Hollyburn Family Services Society – Roll # 090-1564-3000-2);
 20. North Shore Crisis Services Society, Lot B, Block 2, District Lot 791, Plan 10072 (registered in the name of the Corporation of the District of North Vancouver and leased to North Shore Crisis Services Society – Roll # 100-0508-9200-2);
 21. SAP Outdoor Association – educational and training facility, Lot C, Block 1, District Lot 552, Plan 10849, PID 009-283-609 (1390 West



22nd Street, registered in the name of the Corporation of the District of North Vancouver and leased to SAP Outdoor Association – Roll # 011-0163-8025-8).

- c) The following subsections are added to Section 2.j. and are exempt from taxation for the remaining three years (2021 to 2023):
- 25. North Shore Disability Resource Centre Association – accessible housing, Strata Lot 60, District Lot 2022, Group 1, New Westminster District Strata Plan EPS4096 Together with an Interest in the Common Property in Proportion to the Unit Entitlement of the Strata Lot as Shown on Form V, PID 031-140-815, (202 – 2785 Library Lane, registered in the name of North Shore Disability Resource Centre Association – Roll #999-4040-9660-3);
 - 26. North Shore Disability Resource Centre Association – accessible housing, Strata Lot 67, District Lot 2022, Group 1, New Westminster District Strata Plan EPS4096 Together with an Interest in the Common Property in Proportion to the Unit Entitlement of the Strata Lot as Shown on Form V, PID 031-140-882, (302 – 2785 Library Lane, registered in the name of North Shore Disability Resource Centre Association – Roll #999-4040-9667-0);
 - 27. North Shore Disability Resource Centre Association – accessible housing, Strata Lot 75, District Lot 2022, Group 1, New Westminster District Strata Plan EPS4096 Together with an Interest in the Common Property in Proportion to the Unit Entitlement of the Strata Lot as Shown on Form V, PID 031-140-963, (402 – 2785 Library Lane, registered in the name of North Shore Disability Resource Centre Association – Roll #999-4040-9675-1).

READ a first time October 5th, 2020

READ a second time October 5th, 2020

READ a third time October 5th, 2020

NOTICE given in accordance with Section 227 of the *Community Charter* on the 14th of October and the 21st day of October, 2020.

ADOPTED

Mayor

Municipal Clerk

Certified a true copy

Municipal Clerk

THIS PAGE LEFT BLANK INTENTIONALLY

AGENDA INFORMATION	
<input checked="" type="checkbox"/> Regular Meeting	Date: <u>Oct 5, 2020</u>
<input type="checkbox"/> Other:	Date: _____

ATTACHMENT <u>2</u>		
<u>TA</u> Dept. Manager	<u>DM</u> GM/ Director	<u>[Signature]</u> CAO

The District of North Vancouver REPORT TO COUNCIL

September 16, 2020

File: 05.1940

AUTHOR: Tina Atva, Manager of Community Planning
Rozy Jivraj, Manager of Revenue & Taxation

SUBJECT: 2020-2023 Taxation Exemptions by Council Bylaw 8379, 2019 -
Amendment Bylaw 8442, 2020

RECOMMENDATION:

THAT the “2020-2023 Taxation Exemptions by Council Bylaw 8379, 2019 Amendment Bylaw 8442, 2020 (Amendment 1)” be read a FIRST, SECOND and THIRD time.

AND THAT prior to considering adoption of the Bylaw, public notice be given in accordance with Section 227 of the *Community Charter*.

REASON FOR REPORT:

In compliance with the provisions of the *Community Charter*, and the District’s Taxation Exemptions by Council Guidelines policy, members of the Community Services Advisory Committee (CSAC) have reviewed applications from five agencies for Permissive Tax Exemptions (PTEs) for the 2021-2023 taxation years. Staff have prepared the amending bylaw (**Attachment 1**) for Council’s consideration based upon CSAC’s recommendations.

SUMMARY:

According to provisions of the Community Charter, Council may, on or before October 31st of each year, adopt a bylaw to exempt certain lands or improvements (or both) from municipal taxation for the following year. In 2019, Council approved Bylaw 8379, which provided taxation exemptions from 2020-2023. Since then, staff have received additional applications for consideration. As per the Taxation Exemptions by Council Guidelines policy (**Attachment 2**), members of CSAC carefully reviewed applications from five agencies relating to seven properties. These applications are recommended for approval and are reflected in the amendment Bylaw provided in Attachment 1.

BACKGROUND:

The Taxation Exemption by Council Guidelines policy, adopted by Council in 2007, was developed to recognize the contribution of non-profit organizations to the well-being of the citizens of the municipality. The policy includes specific criteria that must be met by organizations applying for a PTE. The Community Services Advisory Committee, which has

**SUBJECT: 2020-2023 Taxation Exemptions by Council Bylaw 8379, 2019 -
Amendment Bylaw 8442, 2020**

September 16, 2020

Page 2

been given the authority by Council to review PTE applications, has assessed each of the new applications to ensure they comply with the criteria.

The Taxation Exemption by Council Guidelines policy also establishes that a maximum of 0.6% of the total municipal tax levy (the "financial cap") may be granted as tax exemptions under Section 224 of the Community Charter (See **Attachment 3**, for an excerpt from the Charter). When funding requests exceeds the financial cap, CSAC has authority to allocate funds to applicants (within the limits of the financial cap) in the best interests of the District and make recommendations to Council. Under this authority, some applicants might receive 100% of a funding request while other applicants might receive less than 100%.

The policy further states that Council will approve a PTE bylaw in Council's second year which will be in effect for the term of Council's mandate. This approval occurred last year (2019), when Council approved Bylaw 8379 and PTEs for 69 properties. New applications received in other years, will only be considered if there is room in the financial cap, and if Council deems a service to be a District service or deems there to be a community need.

The estimated PTEs for the applications being recommended this year by CSAC is \$16,671.

ANALYSIS:

Between June 17, 2020 and August 10, 2020, members of CSAC reviewed PTE applications from five agencies for seven properties. CSAC members determined that all seven properties met the tax exemption criteria outlined in the Tax Exemptions by Council Guidelines policy.

In addition to fulfilling other administrative criteria, non-profit organizations must provide one or more of the following services per the policy:

- Direct social and community services to District residents; and/or
- Arts and cultural activities of demonstrable benefit to District residents and that can be reasonably considered to provide a unique extension of municipal arts and cultural services; and/or
- Recreational services to District residents that can reasonably be considered an extension of municipal recreational services.

A summary of the recommended applications are outlined below.

Hollyburn Family Services Society

Hollyburn Family Services is a charitable not-for-profit mandated to provide services to youth and seniors living on the North Shore who are at risk of homelessness or otherwise subject to unsafe living conditions. CSAC has recommended that Hollyburn Family Services Society receive a PTE for a secondary transition home on District land, for youth aged 18 to 24 who have been homeless, and are currently employed and enrolled in a post-secondary program. The house offers them a safe place to live and study until they graduate and earn a living wage.

Marineview Housing Society

Marineview Housing Society has served North Shore residents since 1975, focusing on psycho-social rehabilitation, supportive care, and providing low-income housing for individuals recovering from mental illness. CSAC has recommended that the Marineview Housing Society receive a PTE for one single family property, which will be used to provide care and low income housing to individuals recovering from mental illnesses.

North Shore Crisis Services Society

The North Shore Crisis Services Society works to promote a secure and abuse-free environment for women and children, providing shelter, second-stage housing, and other support services. CSAC has recommended that the North Shore Crisis Services Society receive a PTE for one such facility.

North Shore Disability Resource Centre Association

The North Shore Disability Resource Centre Association provides North Shore residents with residential support, community services, and informational resources for accessing disability assistance. CSAC has recommended that the North Shore Disability Resource Centre receive a PTE for three affordable and accessible housing units, which will be reserved for District residents living with disabilities.

SAP Outdoor Association

SAP Outdoor Association provides an alternative approach to primary education, focusing on hands-on, child-directed learning in both indoor classrooms and outdoors in the nearby forest. The program follows the BC curriculum, with an emphasis on social and emotional development, and provides flexible learning environments for children with various behavioural and mental health needs. CSAC has recommended that SAP Outdoor Association receive a PTE for their main facility. The space will also be available for use as a meeting space to further train educators on alternative approaches to education and also provide for LGBTQIA+ and diversity training.

Timing/Approval Process:

Pursuant to Section 224 of the *Community Charter*, Council is required to adopt Permissive Tax Exemption Bylaws by October 31st of each year. Pursuant to Section 227 of the *Community Charter*, public notice must be provided prior to adoption of the Bylaw Amendment.

Financial Impacts:

Based on the recommendations in this report, an additional \$16,671 in permissive tax exemptions is proposed for the 2021-2023 taxation years. If approved, a total of \$445,109 in permissive tax exemptions would be granted by the District in the 2021 taxation year. This amount is well within the financial cap of \$626,564 and leaves \$181,455 available for future utilization.

Social Policy Implications:

By providing permissive tax exemptions to non-profit organizations that deliver preventative and support services, the District furthers the aim of social sustainability by leveraging our resources effectively to help meet the needs of people in our community.

**SUBJECT: 2020-2023 Taxation Exemptions by Council Bylaw 8379, 2019 -
Amendment Bylaw 8442, 2020**

September 16, 2020

Page 4

Options:

The following options are available for Council's consideration:

1. Approve the recommendations of the Community Services Advisory Committee regarding 2020-2023 Taxation Exemptions by Council Bylaw 8379, 2019 Amendment Bylaw 8442, 2020 (Amendment 1);
2. Deny the permissive tax exemptions applications; or
3. Advise staff to contact the applicants and advise them to re-apply in 2024 so that Council can consider all of the permissive tax exemptions at one time.

Respectfully submitted,



Tina Atva
Manager, Community Planning




Rozy Jivraj
Manager of Revenue & Taxation

Attachment 1: 2020-2023 Taxation Exemptions by Council Bylaw 8379, 2019 Amendment Bylaw 8442, 2020 (Amendment 1)

Attachment 2: Taxation Exemptions by Council Guidelines Policy

Attachment 3: Excerpt from Community Charter

REVIEWED WITH:					
<input type="checkbox"/> Community Planning	_____	<input type="checkbox"/> Clerk's Office	_____	External Agencies:	
<input type="checkbox"/> Development Planning	_____	<input type="checkbox"/> Communications	_____	<input type="checkbox"/> Library Board	_____
<input type="checkbox"/> Development Engineering	_____	<input checked="" type="checkbox"/> Finance		<input type="checkbox"/> NS Health	_____
<input type="checkbox"/> Utilities	_____	<input type="checkbox"/> Fire Services	_____	<input type="checkbox"/> RCMP	_____
<input type="checkbox"/> Engineering Operations	_____	<input type="checkbox"/> ITS	_____	<input type="checkbox"/> NVRC	_____
<input type="checkbox"/> Parks	_____	<input type="checkbox"/> Solicitor	_____	<input type="checkbox"/> Museum & Arch.	_____
<input type="checkbox"/> Environment	_____	<input type="checkbox"/> GIS	_____	<input type="checkbox"/> Other:	_____
<input type="checkbox"/> Facilities	_____	<input type="checkbox"/> Real Estate	_____		
<input type="checkbox"/> Human Resources	_____	<input type="checkbox"/> Bylaw Services	_____		
<input type="checkbox"/> Review and Compliance	_____	<input checked="" type="checkbox"/> Planning			

The Corporation of the District of North Vancouver

Bylaw 8442

A bylaw to amend 2020-2023 Taxation Exemptions by Council Bylaw 8379, 2019

The Council for The Corporation of the District of North Vancouver enacts as follows:

Citation

1. This bylaw may be cited as “2020-2023 Taxation Exemptions by Council Bylaw 8379, 2019 Amendment Bylaw 8442, 2020 (Amendment 1)”.

Amendments

2. 2020-2023 Taxation Exemptions by Council Bylaw 8379, 2019 is amended as follows:

- a) The following subsection is added to Section 2.a. and is exempt from taxation for the remaining three years (2021 to 2023):

17. Marineview Housing Society – supportive housing, Lot 17, Block 31, District Lot 553, Plan 2406, PID 005-751-349 (990 East Keith Road, registered in the name of Marineview Housing Society – Roll # 080-0182-5600-7)

- b) The following subsections are added to Section 2.d. and are exempt from taxation for the remaining three years (2021 to 2023):

19. Hollyburn Family Services Society – transitional housing, Lot C, Block 3, District Lots 612 and 613, Plan 15643, PID 005-852-781 (894 Orwell Street, registered in the name of The Corporation of the District of North Vancouver and leased to Hollyburn Family Services Society – Roll # 090-1564-3000-2);

20. North Shore Crisis Services Society, Lot B, Block 2, District Lot 791, Plan 10072 (registered in the name of the Corporation of the District of North Vancouver and leased to North Shore Crisis Services Society – Roll # 100-0508-9200-2);

21. SAP Outdoor Association – educational and training facility, Lot C, Block 1, District Lot 552, Plan 10849, PID 009-283-609 (1390 West

22nd Street, registered in the name of the Corporation of the District of North Vancouver and leased to SAP Outdoor Association – Roll # 011-0163-8025-8).

c) The following subsections are added to Section 2.j. and are exempt from taxation for the remaining three years (2021 to 2023):

25. North Shore Disability Resource Centre Association – accessible housing, Strata Lot 60, District Lot 2022, Group 1, New Westminster District Strata Plan EPS4096 Together with an Interest in the Common Property in Proportion to the Unit Entitlement of the Strata Lot as Shown on Form V, PID 031-140-815, (202 – 2785 Library Lane, registered in the name of North Shore Disability Resource Centre Association – Roll #999-4040-9660-3);
26. North Shore Disability Resource Centre Association – accessible housing, Strata Lot 67, District Lot 2022, Group 1, New Westminster District Strata Plan EPS4096 Together with an Interest in the Common Property in Proportion to the Unit Entitlement of the Strata Lot as Shown on Form V, PID 031-140-882, (302 – 2785 Library Lane, registered in the name of North Shore Disability Resource Centre Association – Roll #999-4040-9667-0);
27. North Shore Disability Resource Centre Association – accessible housing, Strata Lot 75, District Lot 2022, Group 1, New Westminster District Strata Plan EPS4096 Together with an Interest in the Common Property in Proportion to the Unit Entitlement of the Strata Lot as Shown on Form V, PID 031-140-963, (402 – 2785 Library Lane, registered in the name of North Shore Disability Resource Centre Association – Roll #999-4040-9675-1).

READ a first time

READ a second time

READ a third time

NOTICE given in accordance with Section 227 of the *Community Charter* on the ___ of _____ and the ___ day of _____, 2020.

ADOPTED

Mayor

Municipal Clerk

Certified a true copy

Municipal Clerk

THIS PAGE LEFT BLANK INTENTIONALLY



The Corporation of the District of North Vancouver

CORPORATE POLICY MANUAL

Section:	Finance	5
Sub-Section:	Permissive Tax Exemptions	1970
Title:	TAXATION EXEMPTIONS BY COUNCIL GUIDELINES	3

POLICY

The *Community Charter* provides that on or before October 31 in any year, Council may, by bylaw, exempt land and/or improvements from municipal property taxes. In addition to the *Community Charter* requirements, those organizations applying for exemption must comply with the guidelines set out in this policy.

REASON FOR POLICY

The Council recognizes that such organizations contribute to the well being of the citizens of the Municipality and to the improvement of their quality of life, and that exemption from taxation by Council may effectively promote enhanced community services.

AUTHORITY TO ACT

Retained by Council

PROCEDURE

Criteria for Taxation Exemption by Council

Exemptions provided for in Section 224 (General Authority for Permissive Tax Exemptions) and covered by these guidelines are at the discretion of Council. There is no obligation to give an exemption. Council may also consider partial exemptions of less than 100%.

A financial cap equal to 0.6% of the tax levy applies to Section 224 exemptions only and specifically exclude Section 225 (Partnering, heritage, riparian and other special exemption authority) or Section 226 (Revitalization tax exemptions). When the funding requested exceeds the financial cap of 0.6% of the tax levy, the Community Services Advisory Committee has authority to allocate funds to applicants (within the limits of the financial cap) in the best interests of the District and make its recommendation to council. Under this authority some applicants might receive 100% of a funding request while other applicants might receive less than 100%.

Council may impose restrictions on the use of the property and may require the applicant to enter into an operating agreement or other legal agreement as a condition of an exemption. (eg: a requirement that sports groups be open to the public on Saturdays).

Organizations applying for taxation exemptions must successfully meet each general criteria.

1.0 General Criteria

- 1.1 Exemptions are based on the Section 224 use of the property, not on the charitable status of the organization as a whole.
- 1.2 In the case of non-profit organizations seeking permissive tax exemption on private property, only private property that is entirely used for charitable, philanthropic will be considered for exemption (ie: no partial exemptions based on portions of property used for charitable or philanthropic).
- 1.3 The operations of the applicant on the property must be consistent with municipal policies, plans, bylaws, codes and regulations.
- 1.4 In the case of non-profit organizations seeking tax exemption, only property that is utilized to provide services for and/or to support to all District residents, without discrimination, will be considered.

- 1.5 PTEs will not be considered where Council believes that an exemption will result in the inappropriate downloading of responsibilities and costs of other levels of government to local taxpayers.
- 1.6 Organizations that disparage others are not eligible for a Permissive Tax Exemption.
- 1.7 Receipt of a Permissive Tax Exemption will be taken into consideration when organizations apply for other municipal grants.
- 1.8 Organizations must meet the guidelines of section 224 of the Community Charter;
- 1.9 Organizations must be non-profit and must provide needed:
- direct social & community services to District residents; or
 - arts and cultural activities of demonstrable benefit to District residents and that can be reasonably considered to provide a unique extension of municipal arts and cultural services; or
 - recreational services to District residents that can reasonably be considered an extension of municipal recreational services,
- 1.10 Organizations must offer services primarily to the broader community of citizens of the District of North Vancouver, and justify the need for that service;
- For the purposes of general provisions 1.9 and 1.10, in establishing need for direct social, community, cultural or recreational services, the Community Services Advisory Committee has the power to make a distinction between addressing "need" and providing "choice" and will recommend to Council only those applications that address need.
- 1.11 Organizations must show evidence of ongoing, active volunteer involvement;
- 1.12 Organizations must present proof of financial responsibility and accountability;
- The organization must provide any financial information and supporting information requested and, at a minimum, provide the previous year's financial statements as per Section 7.1.
 - In assessing applications, the DNV will consider the ability of the organization to raise its own revenues.
- 1.13 Organizations must provide evidence of seeking funding from other sources, including exemptions from other levels of Government;

2.0 Applications

- 2.1 Application Form - The application form supplied by the municipality must be utilized by all applicants for tax exemption. The application form requires organizations to:
- 2.1.1 declare under which subsection of section 224(2) of the *Community Charter* they are claiming the exemption;
- 2.1.2 provide a full description of the organization, its purposes and programmes;
- 2.1.3 provide all necessary documentation to support the status they claim; and
- 2.1.4 provide financial statements in accordance with section 7 of this policy.
- 2.2 Completeness of Information Supplied - Unless all required information is supplied or a suitable explanation offered as to why this information cannot be supplied, the tax exemption application will not be considered.

2.3 **Deadline** - The deadline for applications in any year shall be set by the Community Services Advisory Committee and be strictly adhered to. The deadline must be on or before April 30th of the year preceding the year of tax exemption. Applications received after the deadline will only be considered if they meet the criteria under Section 2.4 .

2.4 **Applications for Exemption Received after the Deadline** – Subject to the provisions of the *Community Charter*, requests for exemption by Council which are received after the deadline will only be considered if they meet the following conditions:

2.4.1 The application complies with the tax exemption by Council guidelines as outlined in Section 1.0 of this policy;

2.4.2 The requirement for exemption was not reasonably foreseeable at the date of the deadline for exemptions for the current period;

2.4.3 Adequate justification is provided for not meeting the deadline for application for exemption for the current period.

2.4.4 A taxation exemption application form is completed.

Staff will review any application received after the deadline and provide recommendations to Council.

3.0 **Review Process**

3.1 Applications will be received by staff.

3.2 In the second year of council's mandate, the applications will be reviewed by the Community Services Advisory Committee, working with a staff liaison. A report and the necessary bylaw will be prepared for Council consideration by August 31st. Additional material, including completed applications, will be forwarded to Council only if specifically requested by Council.

3.3 Council approves a Permissive Tax Exemption bylaw once every three years in the second year of a Council's three year mandate. The bylaw is in effect for a three year period. The bylaw is supported by a full review of all applications.

3.4 New applications received in years one and three of a council mandate, will only be considered if there is room in the financial cap, if Council deems a service to be a District service or deems there to be a community "need".

3.5 Once Permissive Tax Exemption applications have been reviewed by the Community Services Advisory Committee and, it is confirmed that the total applications exceed the financial cap of .6% of the tax levy, the Community Services Advisory Committee will have the authority to allocate funds to applicants within the limits of the financial cap and make their recommendation to council. Staff will work with the Committee to establish allocation mechanisms.

4.0 **Publication of Taxation Exemptions by Council Process and Criteria**

4.1 The District Taxation Exemptions by Council Process and Guidelines will be publicized by posting a notice advising the Community of the Tax Exemption by Council process and criteria.

4.2 Taxation Exemptions by Council will be reported annually.

5.0 Council to Provide Notice of Permissive Tax Exemptions Prior to Adoption of Bylaw

5.1 Pursuant to Section 227 of the *Community Charter*, prior to adoption of a proposed bylaw to exempt property from taxation, Council is required to give notice of the bylaw. The notice must:

5.1.1 identify the property that would be subject to the bylaw,

5.1.2 describe the proposed exemption,

5.1.3 state the number of years that the exemption may be provided, and

5.1.4 provide an estimate of the amount of taxes that would be imposed on the property if it were not exempt, for the year in which the proposed bylaw is to take effect and the following 2 years.

6.0 Acknowledgement of Taxation Exemptions by Council

6.1 All recipients of tax exemptions from the District of North Vancouver are required to publicly acknowledge the exemption.

6.2 This information is to be communicated to all beneficiaries, either in the local newspaper or through a letter, as well as, if applicable, in a prominent location in their publication.

6.3 If such publication lists community and government organizations in North Vancouver, such a list should also include the Council of the District of North Vancouver.

7.0 Accountability

7.1 When applying for a taxation exemption by Council, or upon request, the applicant will supply an audited financial statement for the most recent fiscal year, or where audited financial statements are not available, the applicant will supply financial statements that have been verified as correct by two signing officers from the organization.

Approval Date:	May 6, 2002	Approved by:	Regular Council
1. Amendment Date:	September 10, 2007	Approved by:	Regular Council
2. Amendment Date:		Approved by:	
3. Amendment Date:		Approved by:	

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;

(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*] or (j) [*hospitals*], any area of land surrounding the exempt building;
- (h.1) in relation to land or improvements, or both, exempt under section 220 (1) (l) [*independent schools*], any area of land surrounding the exempt land or improvements;
- (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.
- (3) The authority under subsection (2) (e) and (g) to (j) is not subject to section 25 (1) [*prohibition against assistance to business*].
- (4) Subject to subsection (5), a bylaw under this section
- (a) must establish the term of the exemption, which may not be longer than 10 years,
 - (b) may only be adopted after notice of the proposed bylaw has been given in accordance with section 227 [*notice of permissive tax exemptions*], and
 - (c) does not apply to taxation in a calendar year unless it comes into force on or before October 31 in the preceding year.
- (5) Subsection (4) (a) and (b) does not apply in relation to exemptions under subsection (2) (f), (h) and (h.1).
- (6) If only a portion of a parcel of land is exempt under this section, the bylaw under this section must include a description of the land that is satisfactory to the British Columbia Assessment Authority.
- (7) A bylaw under this section ceases to apply to property, the use or ownership of which no longer conforms to the conditions necessary to qualify for exemption and, after this, the property is liable to taxation.