

THE CORPORATION OF THE  
**CITY OF WHITE ROCK**  
CORPORATE REPORT



**DATE:** September 23, 2024

**TO:** Mayor and Council

**FROM:** Candice Gartry, Director, Financial Services

**SUBJECT:** 2025 Permissive Tax Exemptions

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**RECOMMENDATION**

THAT Council receive the September 23, 2024, corporate report from the Director, Financial Services, titled "2025 Permissive Tax Exemptions" for approval, consideration to give three readings, and once public notice requirements have been met, for adoption by Council.

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**EXECUTIVE SUMMARY**

This corporate report introduces two permissive tax exemption bylaws for Council approval and adoption:

- 2025 - 2029 Permissive Tax Exemption Mann Park Lawn Bowling Club Bylaw 2024, No. 2516.
- 2025 Permissive Tax Exemption White Rock BIA 2024, No. 2515.

These are renewal bylaws for the Mann Park Lawn Bowling Club and the White Rock Business Improvement Association (the "BIA"). Both organizations have received permissive tax exemptions in the past.

**INTRODUCTION/BACKGROUND**

To be effective for the 2025 taxation year, permissive tax exemption bylaws must be adopted by City Council before October 31, 2024. Before these bylaws can be adopted, public notice must be given in accordance with Sections 227 and 94 of the *Community Charter*.

The city has the authority to grant permissive property tax exemptions for not-for-profit organizations under conditions identified in the *Community Charter* Section 224. Council has provided further direction for eligibility requirements in the White Rock City Council Policy No. 317 – Municipal Property Tax Exemptions (Appendix A).

***Eligible Properties:***

Council Policy No. 317 – Municipal Property Tax Exemptions - provides for consideration of permissive tax exemption applications for Not-for-Profit Organizations under the following section:

**Section II: Types of Properties Exempted**

- e) City properties leased to not-for-profit organizations that
  - (i) are providing a community service not currently available through the City; and
  - (ii) have not previously paid property taxes on the City property in question.

### **Mann Park Lawn Bowling Club**

The city has leased a portion of the land and improvements located at 14560 North Bluff, to the Mann Park Lawn Bowling Club for five (5) years, ending in June of 2029 with an option to renew for an additional five (5) years.

Previously the city has granted permissive tax exemptions on this property. The *Community Charter* and Council Policy No. 317 allow permissive tax exemptions to be granted for up to ten (10) years. Staff recommend that a five (5) year permissive tax exemption be granted for 2025 and 2029 to align with the earliest lease expiration.

### **White Rock Business Improvement Association**

The BIA leases two (2) office spaces within the City Hall Annex (1174 Fir Street). Previously this space has been exempted from municipal property taxes while the BIA leases the space and the City's BIA Bylaw has been in place. Council is in the process of considering a new BIA Bylaw commencing in 2025. As Permissive Tax Exemption bylaws must be adopted before October 31<sup>st</sup> for the following year, this bylaw's wording makes it contingent upon the BIA Bylaw being adopted and a new lease agreement signed by end of 2024. If no bylaw is adopted the Permissive Tax Exemption will become null and void.

## **FINANCIAL IMPLICATIONS**

The Mann Park Lawn Bowling Club's municipal tax exemptions total approximately \$2K in 2024. The BIA's exemption is approximately \$1K in 2024. The extension of these permissive tax exemptions has been included in the 2024 – 2028 Financial Plan.

## **COMMUNICATION AND COMMUNITY ENGAGEMENT IMPLICATIONS**

In advance of the bylaw being adopted, public notice must be given in accordance with Sections 227 and 94 of the *Community Charter*. Communication to the public will be through the assistance of the Communications Department.

## **INTERDEPARTMENTAL INVOLVEMENT/IMPLICATIONS**

Assistance by the Corporate Administration through its Communications Department will be needed to provide public notice of the bylaw in advance of it being adopted.

## **OPTIONS / RISKS / ALTERNATIVES**

The organizations that staff are recommending receive permissive tax exemptions have received exemptions in the past. If exemptions are not granted, as per the leases for these organizations, they would be responsible for paying the property taxes.

## **CONCLUSION**

To be effective for the 2025 taxation year, permissive tax exemption bylaws must be adopted by City Council before October 31, 2024. Before these bylaws can be adopted, public notice must be given in accordance with Sections 227 and 94 of the *Community Charter*.

Staff recommend that the two bylaws, 2025 - 2029 Permissive Tax Exemption Mann Park Lawn Bowling Club Bylaw 2024, No. 2516 and 2025 Permissive Tax Exemption White Rock BIA 2024, No. 2515, be given three readings by Council and, after the public notice requirements have been met, be adopted by Council.

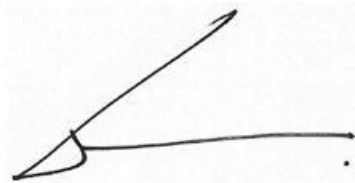
Respectfully submitted,



Candice Gartry, CPA, CGA  
Director, Financial Services

## **Comments from the Chief Administrative Officer**

I concur with the recommendation of this corporate report.



Guillermo Ferrero  
Chief Administrative Officer

Appendix A: Council Policy No. 317 – Municipal Property Tax Exemptions