

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



**DATE:** September 20, 2021  
**TO:** Mayor and Council  
**FROM:** Shannon Johnston, Acting Director, Financial Services  
**SUBJECT:** 2022 Annual Permissive Tax Exemptions Bylaw 2021, No. 2392

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**RECOMMENDATION**

THAT Council receive the September 20, 2021, corporate report from the Acting Director of Financial Services, titled “2022 Annual Permissive Tax Exemptions Bylaw, 2021, No. 2392” regarding approval and adoption.

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**EXECUTIVE SUMMARY**

This corporate report introduces the 2022 Annual Permissive Tax Exemptions Bylaw, 2021, No. 2392 to Council for approval and adoption.

**PREVIOUS COUNCIL DIRECTION**

Not applicable.

**INTRODUCTION/BACKGROUND**

The City has the authority to grant permissive property tax exemptions for non-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**

- f) Properties owned by organizations whose principal purpose is to directly support Peace Arch Hospital’s provision of health and wellness services to the citizens of White Rock;
- g) Properties owned by charitable, philanthropic or other not-for-profit organizations whose principal purpose is delivery of social services to citizens of White Rock, provided that the property is being used for that purpose and it provides a beneficial service to the Community; and

- h) Property owned by not-for-profit organizations whose principal purpose is delivery of cultural services to citizens of White Rock, provided that the property is being used for that purpose and it provides a beneficial service to the Community.”

The City received the following applications for exemption for 2022 that are eligible under this Section, all of which were granted the exemption in prior years:

- Peace Arch Hospital Auxiliary Society;
- Sources Community Resources Society;
- White Rock Players’ Club;
- Peace Arch Hospital and Community Health Foundation; and
- Options Community Services Society.

The above applicants are included in the 2022 Annual Permissive Tax Exemptions Bylaw, 2021, No. 2392 for Council’s consideration.

### **FINANCIAL IMPLICATIONS**

The eligible applicants received municipal tax exemptions totaling approximately \$90K in 2021. The extension of these permissive tax exemptions has been included in the 2021 – 2025 Financial Plan.

**CONCLUSION**

To be effective for the 2022 taxation year, permissive tax exemption bylaws must be adopted by City Council before October 31, 2021. Before these bylaws can be adopted, public notice must be given in accordance with sections 227 and 94 of the *Community Charter*.

It is recommended that the 2022 Annual Permissive Tax Exemptions Bylaw, 2021, No. 2392 be given three readings and, after the public notice requirements have been met, be adopted.

Respectfully submitted,



Shannon Johnston  
Acting Director, Financial Services

**Comments from the Chief Administrative Officer**

This corporate report is provided for information.



Guillermo Ferrero  
Chief Administrative Officer

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