

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:** 2022-2026 Permissive Tax Exemptions Bylaw Peninsula Productions Society, 2021, No. 2389

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**RECOMMENDATION**

THAT Council receive the September 20, 2021, corporate report from the Acting Director of Financial Services, titled “2022-2026 Permissive Tax Exemptions Bylaw Peninsula Productions Society, 2021, No. 2389” regarding bylaw approval and adoption.

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**EXECUTIVE SUMMARY**

This corporate report introduces the 2022-2026 Permissive Tax Exemptions Bylaw Peninsula Productions Society, 2021, No. 2389 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**

- 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.”

Peninsula Productions Society is in the process of renewing their lease for an additional five (5) years for the City property located at 14560 North Bluff Road, for the period January 1, 2022 to December 31, 2026. The City has previously 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 this lease term (2022 to 2026) based on the expectation that the lease will be successfully renewed.

In order 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 pursuant to Sections 227 and 94 of the *Community Charter*.

### **FINANCIAL IMPLICATIONS**

Annual estimated municipal taxes on the property occupied by the Peninsula Productions Society are \$700. This permissive tax exemption 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 2022-2026 Permissive Tax Exemptions Bylaw Peninsula Productions Society, 2021, No. 2389 be given three readings and, after the public notice requirements have been met, be adopted.

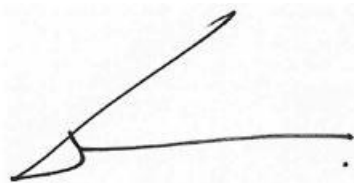
Respectfully submitted,



Shannon Johnston  
Acting Director, Financial Services

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

The corporate report is provided for information.



Guillermo Ferrero  
Chief Administrative Officer