

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 Exemption White Rock Tennis Club Bylaw 2021, No. 2390

RECOMMENDATION

THAT Council receive the September 20, 2021, corporate report from the Acting Director of Financial Services, titled “2022 - 2026 Permissive Tax Exemption White Rock Tennis Club Bylaw 2021, No. 2390” regarding bylaw and adoption.

EXECUTIVE SUMMARY

This corporate report introduces the 2022 - 2026 Permissive Tax Exemption White Rock Tennis Club Bylaw 2021, No. 2390 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.

White Rock Tennis Club has renewed their Licence for an additional five (5) years for the City property, located at 14560 North Bluff Road. The Licence period is April 1, 2021 to March 31, 2026. 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 the remainder of this agreement term (2022 to 2026) based on the expectation that the license will be renewed for the remainder of 2026.

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 White Rock Tennis Club are \$1K. This permissive tax exemption has been included in the 2021 – 2025 Financial Plan.

CONCLUSION

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 in accordance with Sections 227 and 94 of the *Community Charter*.

It is recommended that the 2022 - 2026 Permissive Tax Exemption White Rock Tennis Club Bylaw 2021, No. 2390 be given three readings and, after the public notice requirements have been met, be adopted.

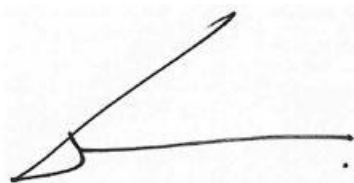
Respectfully submitted,



Shannon Johnston
Acting Director, Financial Services

Comments from the Chief Administrative Officer

The corporate report is provided for information.



Guillermo Ferrero
Chief Administrative Officer