

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 Permissive Tax Exemption Centre for Active Living Bylaw 2021, No. 2391

RECOMMENDATION

THAT Council receive the September 20, 2021, corporate report from the Acting Director of Financial Services, titled “2022 Permissive Tax Exemption Centre for Active Living Bylaw 2021, No. 2391” regarding bylaw approval and adoption.

EXECUTIVE SUMMARY

This corporate report introduces the 2022 Permissive Tax Exemption Centre for Active Living Bylaw 2021, No. 2391 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.

The City leases a portion of the Horst and Emmy Werner Centre for Active Living (“CAL”), located at 1475 Anderson Street, to White Rock/South Surrey Division of Family Practice Society, Alzheimer Society of BC and the White Rock South Surrey Stroke Recovery Association.

The lease for the White Rock South Surrey Stroke Recovery Association expires in September 2021 and the City is currently renegotiating a new lease. Leases for the Alzheimer Society of BC (expiring in July 2022) and the White Rock/South Surrey Division of Family Practice Society (expiring in September 2022) were negotiated in 2019.

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 one (1) year permissive tax exemption be granted 2022 to coincide with the terms of the leases. The permissive exemption for White Rock South Surrey Stroke Recovery Association is contingent upon successful negotiation of the lease.

FINANCIAL IMPLICATIONS

The three organization’s municipal tax exemptions totaled approximately \$2.1K in 2021. The extension of these permissive tax exemptions 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 Permissive Tax Exemption Centre for Active Living Bylaw 2021, No. 2391 be given three readings and, after the public notice requirements have been met, be adopted.

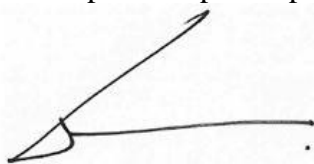
Respectfully submitted,



Shannon Johnston
Acting Director, Financial Services

Comments from the Chief Administrative Officer

This corporate report is provided for information purposes.



Guillermo Ferrero
Chief Administrative Officer