

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



**DATE:** July 25, 2022

**TO:** Mayor and Council

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

**SUBJECT:** 2023 Permissive Tax Exemptions Centre for Active Living Bylaw 2022, No. 2437

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**RECOMMENDATION**

THAT Council receive the July 25, 2022, corporate report from the Director of Financial Services, titled “2023 Permissive Tax Exemptions Centre for Active Living Bylaw 2022, No. 2437” for approval and subsequent three readings, and following public notice requirements being met, adoption.

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**EXECUTIVE SUMMARY**

This corporate report introduces the 2023 Permissive Tax Exemptions Centre for Active Living Bylaw 2022, No. 2437 to Council for approval and adoption.

**INTRODUCTION/BACKGROUND**

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.

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

The White Rock/South Surrey Division of Family Practice Society lease will expire in September 2022. The city is in negotiations to renew this lease. The lease for the White Rock South Surrey Stroke Recovery Association expires on December 31, 2025. The lease for the Alzheimer Society of BC expired in July of 2022 and they will not be renewing their lease. However, the city is in negotiations with the Fraser Health Authority and the White Rock/South Surrey Division of Family Practice Society to lease this space. It is expected that one of these parties will enter into a lease for the space previously occupied by the Alzheimer Society of BC.

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 for 2023. The permissive exemptions for White Rock/South Surrey Division of Family Practice Society and the Fraser Health Authority are contingent upon successful negotiation of these leases.

### **FINANCIAL IMPLICATIONS**

The three organization's municipal tax exemptions totaled approximately \$2.1K in 2022. The extension of these permissive tax exemption has been included in the 2022 – 2026 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 done through the assistance of the Communications Department.

### **INTERDEPARTMENTAL INVOLVEMENT/IMPLICATIONS**

Communications Department assistance will be needed to provide public notice of the bylaw in advance of it being adopted.

### **CONCLUSION**

In order to be effective for the 2023 taxation year, permissive tax exemption bylaws must be adopted by City Council before October 31, 2022. 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 2023 Permissive Tax Exemptions Centre for Active Living Bylaw 2022, No. 2437 be given three readings and, after the public notice requirements have been met, be adopted.

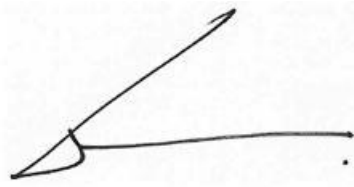
Respectfully submitted,



Candice Gartry  
Director, Financial Services

**Comments from the Chief Administrative Officer**

I concur with the recommendation of this corporate report.

A handwritten signature in black ink, consisting of a stylized 'G' followed by a horizontal line and a small dot at the end.

Guillermo Ferrero  
Chief Administrative Officer

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