

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



**DATE:** September 11, 2023  
**TO:** Mayor and Council  
**FROM:** Candice Gartry, Director, Financial Services  
**SUBJECT:** 2024 Permissive Tax Exemptions

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**RECOMMENDATION**

THAT Council receive for information the corporate report dated September 11, 2023, from the Director of Financial Services, titled “2024 Permissive Tax Exemptions” for approval, consideration to give three readings, and once the public notice requirements have been met, for adoption by Council.

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**EXECUTIVE SUMMARY**

This corporate report introduces three permissive tax exemption bylaws for Council approval and adoption:

- 2021 - 2024 Permissive Tax Exemption White Rock Business Improvement Association Bylaw 2020, No. 2356, Amendment No. 1, 2023 No. 2471

This is a housekeeping amendment to correct the number of years for the bylaw from 3 to 4 as originally intended.

- 2024-2025 Permissive Tax Exemptions Centre for Active Living Bylaw 2023, No. 2469 and 2024 - 2031 Permissive Tax Exemption White Rock Lawn Bowling Club Bylaw 2023, No. 2468

These are renewal bylaws for the Centre for Active Living and the White Rock Lawn Bowling Club. Both organizations have received permissive tax exemptions in the past.

**INTRODUCTION/BACKGROUND**

In order to be effective for the 2024 taxation year, permissive tax exemption bylaws must be adopted by City Council before October 31, 2023. Before these bylaws can be adopted, public notice must be given in accordance with sections 227 and 94 of the *Community Charter*.

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.

**Centre for Active Living & White Rock Lawn Bowling Club**

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 and the White Rock South Surrey Stroke Recovery Association.

The White Rock/South Surrey Division of Family Practice Society lease will expire in July of 2027 and the White Rock South Surrey Stroke Recovery Association’s lease will expire December of 2025.

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 two (2) year permissive tax exemption be granted for 2024 and 2025 to align with the earliest lease expiration.

The City also recently renewed its lease with the White Rock Lawn Bowling Club which will expire in September of 2031. For this property staff recommend that an eight (8) year permissive tax exemption be granted for 2024 and 2031 to align with the earliest lease expiration.

**White Rock Business Improvement Association**

This bylaw is a housekeeping amendment to correct the number of years for the bylaw from three (3) to four (4) years.

**FINANCIAL IMPLICATIONS**

The Centre for Active Living’s municipal tax exemptions total approximately \$1.2K in 2023. The White Rock Lawn Bowling Club’s exemption is approximately \$2.7K. The extension of these permissive tax exemptions has been included in the 2023 – 2027 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**

Assistance by the Corporate Administration through its Communications Department will be needed to provide public notice of the bylaw in advance of it being adopted.

**OPTIONS / RISKS / ALTERNATIVES**

The organizations that staff are recommending receive permissive tax exemptions have received exemptions in the past. If exemptions are not granted, as per the leases for these organizations, they would be responsible for paying the property taxes.

**CONCLUSION**

In order to be effective for the 2024 taxation year, permissive tax exemption bylaws must be adopted by City Council before October 31, 2023. Before these bylaws can be adopted, public notice must be given in accordance with Sections 227 and 94 of the *Community Charter*.

Staff recommend that the three bylaws, 2024 - 2031 Permissive Tax Exemption White Rock Lawn Bowling Club Bylaw 2023, No. 2468, 2024-2025 Permissive Tax Exemptions Centre for Active Living Bylaw 2023, No. 2469 and, 2021 - 2024 Permissive Tax Exemption White Rock Business Improvement Association Bylaw 2020, No. 2356, Amendment No. 1, 2023 No. 2471 be given three readings by Council and, after the public notice requirements have been met, be adopted by Council.

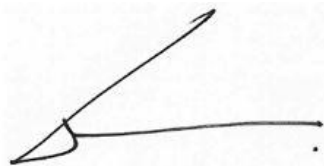
Respectfully submitted,



Candice Gartry  
Director, Financial Services

**Comments from the Chief Administrative Officer**

I concur with the recommendation of this corporate report.



Guillermo Ferrero  
Chief Administrative Officer