

Attachment B

Detailed Analysis of New Permissive Tax Exemption Applications for 2024

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Applications under Section 224 (2)(a) – Not For Profit

1. Community Living Society

Folio: 03702000

Civic: 514 Garfield St

The Community Living Society is a registered charitable society, established in 1978, for the purpose of providing residential and vocational services to a wide variety of adults with developmental disabilities. The society currently serves over 450 individuals across Metro Vancouver and the Fraser Valley.

The applicant provides residential/vocational housing for adults with developmental disabilities. Two supported individuals reside at the location and receive care 24/7. Community Living Society acquired the property in October 2010.

New applications under this subsection of the Community Charter are generally not supported by Council, consistent with Council's policy (with few exceptions) not approving such applications for permissive exemption. This property is **not** included in the attached bylaw. The information in terms of tax impact is provided for information only and to assist Community Living Society to seek grant funding.

2024 Estimate of permissive property tax exemption:

Municipal tax levy	\$3,600
Tax Levy collected on behalf of other authorities	<u>2,000</u>
Total	\$5,600

2. Community Living Society

Folio: 00357008

Civic: 7th Floor, 713 Columbia St

The Community Living Society is a registered charitable society, established in 1978, for the purpose of providing residential and vocational services to a wide variety of adults with developmental disabilities. The society currently serves over 450 individuals across Metro Vancouver and the Fraser Valley.

The applicant provides residential/vocational housing for adults with developmental disabilities. The Community Living Society is the registered owner of the 7,500 square foot 7th floor office space at 713 Columbia Street which is primarily used for administration services. The administrative offices are open from 9:00am to 5:00pm Monday through Friday and there are 25 staff members. Community Living Society acquired the property in January 2014. Application for exemption have been denied in prior years.

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2024 Estimate of permissive property tax exemption:

Municipal tax levy	\$18,500
Tax Levy collected on behalf of other authorities	<u>10,800</u>
Total	\$29,300

3. Inclusion BC Society

Folio: 01438001

Civic: 225 Sixth St

Inclusion BC is a non-profit provincial organization that advocates for the rights and opportunities of people with intellectual disabilities and their families. The Inclusion BC Society is the registered owner. Inclusion BC Society acquired the property in May 2020.

New applications under this subsection of the Community Charter are generally not supported by Council, consistent with Council's policy (with few exceptions) not approving such applications for permissive exemption. This property is **not** included in the attached bylaw. The information in terms of tax impact is provided for information only and to assist Inclusion BC Society to seek grant funding.

2024 Estimate of permissive property tax exemption:

Municipal tax levy	\$44,200
Tax Levy collected on behalf of other authorities	<u>23,400</u>
Total	\$67,600

4. Lower Mainland Purpose Society for Youth and Families

Folio: 00354000

Civic: 40 Begbie St

The Lower Mainland Purposes Society for Youth and Families has operated The Purpose Independent School at 40 Begbie St for many years. Independent schools are statutorily exempt by the Province so long as the ownership and use of the property is by the independent school. In March 2021, the Independent School operations were moved to 502 Columbia St. Lower Mainland Purpose Society for Youth and Families acquired the property in July 1989.

As a result of the Purpose Independent School moving to a larger location the space at 40 Begie St now has alternate uses. The building now houses medical clinics, family programs, youth services, New Westminster Rent Bank, housing support program, a harm reduction distribution program, and a major food bank.

Applications under this subsection of the Community Charter are generally not supported by Council, consistent with Council's policy (with few exceptions) not

approving such applications for permissive exemption. This property is **not** included in the attached bylaw. The information in terms of tax impact is provided for information only and to assist Lower Mainland Purpose Society to seek grant funding

2024 Estimate of permissive property tax exemption:

Municipal tax levy	\$38,400
Tax Levy collected on behalf of other authorities	<u>22,200</u>
Total	\$60,600

5. Lower Mainland Purpose Society for Youth and Families

Folio: 00260000

Civic: 502 Columbia St

The Lower Mainland Purposes Society for Youth and Families has operated The Purpose Independent School at 40 Begbie St for many years. Independent schools are statutorily exempt by the Province so long as the ownership and use of the property is by the independent school. In March 2021, the Independent School operations were moved to 502 Columbia St.

Per discussion with Interim Executive Director and Program Director the site is leased from a private corporation. There are four floors in the building, but only three floor (75% of space) that is used for school, shelter and New Westminster youth hub operations.

Previous discussions with BC Assessment have confirmed that a statutory exemption for independent school is required before a permissive tax exemption can be granted. As there will be no statutory exemption for the School (ownership not by the school), a permissive exemption cannot be granted on this property.

This property is **not** included in the attached bylaw. The information in terms of tax impact is provided for information only and to assist Lower Mainland Purpose Society to seek grant funding

2024 Estimate of permissive property tax exemption (75% occupancy - 3 of 4 floors):

Municipal tax levy	\$71,000
Tax Levy collected on behalf of other authorities	<u>40,000</u>
Total	\$111,000

6. Lower Mainland Purpose Society for Youth and Families

Folio: 06772001

Civic: 422 Sixth St

The Lower Mainland Purposes Society for Youth and Families has operated The Purpose Independent School at 40 Begbie St for many years. Independent schools are statutorily exempt by the Province so long as the ownership is by the School and use of the property is for the operations of an independent school. Lower

Mainland Purpose Society for Youth and Families acquired the property in August 2018.

Currently, the site hosts early childhood education programs, a federal immigration partnership program, daycare and general administration. The 40 Begbie St location remains the head office. Per discussion with the Interim Executive Director and Program Director there has been discussion with city staff about converting the four floor building at 422 Sixth Street from office space to housing. Converting office space to housing was seen to be one answer to add housing in a housing crisis especially since there are so many empty offices in communities.

City Council began the rezone process and at the same time an application was submitted to CMHC. The Council rezoned the building but CMHC declined to fund the project from that round of funding. The tenants moved out of the building on August 2023.

Applications under this subsection of the Community Charter are generally not supported by Council, consistent with Council's policy (with few exceptions) not approving such applications for permissive exemption. This property is **not** included in the attached bylaw. The information in terms of tax impact is provided for information only and to assist Lower Mainland Purpose Society to seek grant funding.

2024 Estimate of permissive property tax exemption:

Municipal tax levy	\$69,100
Tax Levy collected on behalf of other authorities	<u>36,500</u>
Total	\$105,600

7. New Westminster Italian Mutual Aid Society

Folio: 12807001

Civic: 936 Ewen Ave

The applicant operates Roma Hall and holds events including monthly family day luncheon, banquets and suppers along with yearly events such as the Grape Stomp, annual picnics, and Italian Choir.

New applications under this subsection of the Community Charter are generally not supported by Council, consistent with Council's policy (with few exceptions) not approving such applications for permissive exemption. This property is **not** included in the attached bylaw. The information in terms of tax impact is provided for information only and to assist New Westminster Italian Mutual Aid Society of financial impact to seek grant funding.

2024 Estimate of permissive property tax exemption:

Municipal tax levy	\$15,200
Tax Levy collected on behalf of other authorities	<u>13,500</u>
Total	\$28,700