

Attachment B Detailed Analysis of New Permissive Exemption Applications for 2025

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

1. 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

2025 Estimate of permissive property tax exemption:

Municipal tax levy	\$38,000
Tax Levy collected on behalf of other authorities	23,000
Total	\$61,000

2. 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 Acting Executive 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

2025 Estimate of permissive property tax exemption (75% occupancy - 3 of 4 floors):

Municipal tax levy	\$93,600
Tax Levy collected on behalf of other authorities	<u>55,700</u>
Total	\$149,300

3. 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.

2025 Estimate of permissive property tax exemption:

Municipal tax levy	\$76,100
Tax Levy collected on behalf of other authorities	42,600
Total	\$118,700

4. Canadian National Institute for the Blind

Folio: ALIAS Civic: 610 Sixth St Unit 202

The applicant operates community based services for Canadian who are blind or partially sighted. This includes assistance in returning to school, advice on travelling, and emotional support. These services are delivered either at a local office, within the community, over the phone, online or in an individual's home. The applicant also offers advocacy support for resources focusing on social issues, housing, finances and leisure pursuits. Self-help groups are facilitated by staff and volunteers who may be blind or partially sighted.

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 CNIB to seek grant funding.

2025 Estimate of permissive property tax exemption:

Municipal tax levy	\$19,800
Tax Levy collected on behalf of other authorities	13,200
Total	\$33,000

Applications under Section 224(2)(f) - Public Worship

5. Coastal Church

Folio: 03575000 Civic: 403 E Columbia St

The applicant is a church organization and registered not for profit under BC Societies Act. Applicant program offering is designed to build community and friendships, provide a sense of belonging and acceptance, encourage spiritual growth, foster healthy relationships and opportunity for transformation of lives. Activities include church service, counselling, recovery program, after school workshops, youth and young adult programs, summer kids and youth camps, relationship courses, financial planning and Christian studies.

Currently, the property is assessed as a Class 8 (recreation/other) property (based on previous ownership). Subject to review by BC Assessment, the property assessment should remain as Class 8 as the premises is being used as a place of worship.

This property **is** included in the attached bylaw. The information in terms of tax impact is provided for information only and based on a Class 8 assessment value.

2025 Estimate of permissive property tax exemption:

Municipal tax levy	\$10,400
Tax Levy collected on behalf of other authorities	9,500
Total	\$19,900

6. The Redeemed Christian Church of God Folio: 09047000 Civic: 1105 & 1111 Sixth Ave

The applicant is a church organization and registered not for profit under BC Societies Act. Per discussion with the Senior Pastor & Director members worship together to strive for physical, mental and spiritual development. The Church holds worship services (Sunday/Tuesday & Wednesday) along with mourning services, baptisms, counselling, free tax clinics and free breakfast to the homeless.

Currently, the property is assessed as a Class 8 (recreation/other) property (based on previous ownership). Subject to review by BC Assessment, the property assessment should remain as Class 8 as the premises is being used as a place of worship.

This property **is** included in the attached bylaw. The information in terms of tax impact is provided for information only and based on a Class 8 assessment value.

2025 Estimate of permissive property tax exemption:

Municipal tax levy	\$5,600
Tax Levy collected on behalf of other authorities	<u>5,100</u>
Total	\$10,700