

# THE CORPORATION OF THE CITY OF NORTH VANCOUVER

## BYLAW NO. 8938

### A Bylaw to exempt certain lands and improvements in the City of North Vancouver from taxation for the year 2023

The Council of The Corporation of the City of North Vancouver, in open meeting assembled, enacts as follows:

1. This Bylaw shall be known and cited for all purposes as “**Taxation Exemption Bylaw, 2022, No. 8938**”.
2. Tax exemptions under section 224 of the *Community Charter*.

The following lands situated, lying and being in the Corporation of the City of North Vancouver, Province of British Columbia, and any and all improvements thereon are hereby exempt from taxation imposed by the Corporation of the City of North Vancouver under section 224 of the *Community Charter* for the year 2023:

A. land or improvements that:

- i. are owned or held by a charitable, philanthropic or other not for profit corporation; and
- ii. the council considers are used for a purpose that is directly related to the purposes of the corporation:
  1. Anavets Senior Citizens’ Housing, District Lot 274 Block 142 Lot 1 Plan BCP48496, PID: 028-616-260, 245 East 3rd Street, registered in the name of Anavets Senior Citizens’ Housing Society, Roll # 142001.100;
  2. Army, Navy Air Force Veterans in Canada, Unit 45, District Lot 274 Block 141 Lot 11 Plan 878, PID: 015-077-179, 119 East 3rd Street, registered in the name of Army, Navy Air Force Veterans in Canada, Roll # 141011.000;
  3. The Cascadia Society for Social Working, District Lot 547 Block 4 Lot G 3846, PID: 012-111-902, 348 West 19th Street, registered in the name of The Cascadia Society for Social Working, Roll # 004081.000;
  4. The Cascadia Society for Social Working, District Lot 547 Block 21 Lot H Plan 20988, PID: 005-163-064, 325 West 19th Street, registered in the name of The Cascadia Society for Social Working, Roll # 021010.001;
  5. The Cascadia Society for Social Working, District Lot 547 Block 21 Lot F Plan 20141, PID: 003-683-702, 351 West 19th Street, registered in the name of The Cascadia Society for Social Working, Roll # 021004.001;
  6. Fraternal Order of Eagles, North-West Aerie 2638, District Lot 274 Lot 1 Plan BCS2790, PID: 027-428-613, 170 West 3rd Street, registered in the name of Fraternal Order of Eagles, North-West Aerie 2638, Roll # 992790.001;

7. Fraternal Order of Eagles, North-West Aerie 2638, District Lot 274 Lot 2 Plan BCS2790, PID: 027-428-621, 168 West 3rd Street, registered in the name of Fraternal Order of Eagles, North-West Aerie 2638, Roll # 992790.002;
8. Fraternal Order of Eagles, North-West Aerie 2638, District Lot 274 Lot 3 Plan BCS2790, PID: 027-428-630, 166 West 3rd Street, registered in the name of Fraternal Order of Eagles, North-West Aerie 2638, Roll # 992790.003;
9. Fraternal Order of Eagles, North-West Aerie 2638, District Lot 274 Lot 4 Plan BCS2790 PID: 027-428-648, 164 West 3rd Street, registered in the name of Fraternal Order of Eagles, North-West Aerie 2638, Roll # 992790.004;
10. Fraternal Order of Eagles, North-West Aerie 2638, District Lot 274 Lot 5 Plan BCS2790 PID: 027-428-656, 162 West 3rd Street, registered in the name of Fraternal Order of Eagles, North-West Aerie 2638, Roll # 992790.005;
11. HYAD Society (Housing for Young Adults with Disabilities), District Lot 545 Block 206 Lot C Plan BCP44933, PID: 028-231-619, 2130 Chesterfield Avenue, registered in the name Provincial Rental Housing Corporation leased to HYAD Society, Roll # 206011.400;
12. Kiwanis Senior Citizens Homes Ltd., District Lot 271 Block 139 Lot D Plan 13604, PID: 008-538-191, 170 West 2nd Street, registered in the name of Kiwanis Senior Citizens Homes Ltd., Roll # 139026.000;
13. Kiwanis Care Homes Ltd., District Lot 550 Block 52 Lot 1 PI BCP23494 PID: 026-683-211, 1480 St. Andrews, registered in the name of Kiwanis Senior Citizens Homes Ltd., Roll # 052100.100;
14. Lighthouse Harbour Ministries, District Lot 274 SL1 Plan VR786, PID: 005-892-244, 1 - 260 East Esplanade, registered in the name of Lighthouse Harbour Ministries, Roll # 980786.001;
15. North Shore Connexions Society, District Lot 547 Block 4 Lot 2 Plan 14515, PID: 007-780-591, 1924 Jones Avenue, registered in the name of North Shore Connexions Society, Roll # 004045.000;
16. North Shore Disability Resource Centre Association, District Lot 616 Block B Lot 218 Plan 20292, PID: 006-672-728, 2412 Wilding Way, registered in the name of North Shore Disability Resource Centre Association, Roll # 950001.218;
17. North Shore Multicultural Society, Portion of District Lot 549 Block 50 Lot B Plan 15169, PID: 007-671-032, 123 East 15th Street, Units 100, 202, 203, 204, 204A, 205, 207, 301, 302, 303, 304, 305 only, registered in the name of Horizon Square Properties Ltd. leased to North Shore Multicultural Society, Roll # 050010.000;
18. North Vancouver Chamber of Commerce, District Lot 274 Block274 SL2 Plan LMS4443, PID: 025-073-591, 102-124 West 1st Street, registered in the name of North Vancouver Chamber of Commerce, Roll # 994443.002;

19. Royal Canadian Legion Branch 118, District Lot 548 Strata Lot 1 Plan LMS4102, PID: 024-750-638, 123 West 15th Street, registered in the name of Royal Canadian Legion Branch 118, Roll # 994102.001;
20. Royal Canadian Legion Branch 118, District Lot 548 Strata Lot 2 Plan LMS4102, PID: 024-750-646, 121 West 15th Street, registered in the name of Royal Canadian Legion Branch 118, Roll # 994102.002;
21. Silver Harbour Seniors' Activity Centre, District Lot 545 Block 207 Lot C Plan 15014, PID: 007-711-280, 144 East 22nd Street, registered in the name of Silver Harbour Seniors' Activity Centre, Roll # 207050.000;
22. St Leonard's Society of North Vancouver, District Lot 547 Block 67 Lot 26 Plan 750, PID: 015-141-926, 312 Bewicke Avenue, registered in the name of St Leonard's Society of North Vancouver, Roll # 067027.000;
23. Family Services of the North Shore, Portion of District Lot 548/549 Block 86 Lot G Plan LMP29334, PID: 023-499-486, Suite 203 and 206, 1111 Lonsdale Avenue, registered in the name of Djavad Mowafaghian Foundation leased to Family Services of the North Shore, Roll # 086015.100;
24. Canadian Mental Health Association North and West Vancouver Branch, Portion of District Lot 548/549 Lot A Plan EPP22742, excluding 2,223 sq. ft. of the subleased rental office space of the total 3,596 sq. ft. leased space, PID 028-911-237, 300-1835 Lonsdale Avenue, registered in the name of Solitude Investments Ltd. leased to Canadian Mental Health Association, North and West Vancouver Branch Roll #019033.100;
25. The British Columbia Photography and Media Arts Society, Portion of District Lot 271 Lot A Plan EPP30712, and excluding the commercial retail space, PID 029-093-554, 101 Carrie Cates Court, registered in the name of the Corporation of the City of North Vancouver and leased to The British Columbia Photography and Media Arts Society, Roll # 177035.301;
26. Young Women's Christian Association (YWCA), District Lot 549, Block 61, Lot Air Space Parcel 5, Plan EPP68325, PID 030-180-741, 125 East 14<sup>th</sup> Street, Units 203, 204, 401, 402, 403, 404, 405, 406, 407 and 408, registered in the name of Young Women's Christian Association, Roll # 061011.600;
27. Girl Guides of Canada District Lot 271, Lot 220, Plan EPS4482, PID 030-250-218, Unit 107-252 Esplanade W, registered in the name of Girl Guides of Canada, Roll #994482.220;
28. Girl Guides of Canada District Lot 271, Lot 221, Plan EPS4482, PID 030-250-226, Unit 108-252 Esplanade W, registered in the name of Girl Guides of Canada, Roll #994482.221;
29. Girl Guides of Canada District Lot 271, Lot 222, Plan EPS4482, PID 030-250-234, Unit 109-252 Esplanade W, registered in the name of Girl Guides of Canada, Roll #994482.222;

30. Girl Guides of Canada District Lot 271, Lot 229, Plan EPS4482, PID 030-250-307, Unit 207-252 Esplanade W, registered in the name of Girl Guides of Canada, Roll #994482.229;
31. Girl Guides of Canada District Lot 271, Lot 230, Plan EPS4482, PID 030-250-315, Unit 208-252 Esplanade W, registered in the name of Girl Guides of Canada, Roll #994482.230;
32. Girl Guides of Canada District Lot 271, Lot 231, Plan EPS4482, PID 030-250-323, Unit 209-252 Esplanade W, registered in the name of Girl Guides of Canada, Roll #994482.231;
33. Hollyburn Family Services Society, District Lot 548 Lot 4 Plan BCS4407 PID: 028-810-317, 104-210 West 13th Street, registered in the name of the Corporation of the City of North Vancouver and leased to Hollyburn Family Services Society, Roll # 994407.004;
34. Hollyburn Family Services Society, District Lot 548 Lot 6 Plan BCS4407, PID: 028-810-333, 106-210 West 13th Street, registered in the name of the Corporation of the City of North Vancouver leased to Hollyburn Family Services Society, Roll # 994407.006;
35. Hollyburn Family Services Society, District Lot 548 Lot 7 Plan BCS4407, PID: 028-810-341, 107-210 West 13th Street, registered in the name of the Corporation of the City of North Vancouver leased to Hollyburn Family Services Society, Roll # 994407.007;
36. Hollyburn Family Services Society, District Lot 548 Lot 13 Plan BCS4407, PID: 028-810-406, 205-210 West 13th Street, registered in the name the Corporation of the City of North Vancouver leased to of Hollyburn Family Services Society, Roll # 994407.013;
37. Hollyburn Family Services Society, District Lot 548 Lot 14 Plan BCS4407, PID: 028-810-414, 206-210 West 13th Street, registered in the name of the Corporation of the City of North Vancouver leased to Hollyburn Family Services Society, Roll # 994407.014;
38. Hollyburn Family Services Society, District Lot 548 Lot 15 Plan BCS4407, PID: 028-810-422, 207-210 West 13th Street, registered in the name of the Corporation of the City of North Vancouver leased to Hollyburn Family Services Society, Roll # 994407.015;

B. land or improvements that:

- i. are owned or held by a municipality, regional district or other local authority; and,
- ii. the council considers are used for a purpose of the local authority:
  1. The Pipe Shop, District Lot 274 Block 176 Lot 4 Plan BCP 39824, PID: 027-842-215, 115 Victory Ship Way, registered in the name of 366466 BC LTD, leased to the Corporation of the City of North Vancouver, operated by Quay Property Management Corp., Roll # 175100.400;

2. The Shipyard Commons, District Lot 274, Block 176, Portion of Lot 5, Plan BCP 39824, PID 027-842-223, 125 Victory Ship Way, registered in the name of the Corporation of the City of North Vancouver leased to Shipyards Development Ltd, includes 1,317 ft<sup>2</sup> Office Space and 6,290 ft<sup>2</sup> Public Support Space and 28,310 ft<sup>2</sup> Public Plaza SRW leased back to the Corporation of the City of North Vancouver, Roll # 175100.500;
  3. North Vancouver Museum and Archives, District Lot 271 Lot 131 Plan ELSP6231, PID: 030-942-667, 115 Esplanade W, registered in the name of the Corporation of the City of North Vancouver, leased by the North Vancouver Museum and Archives Commission, Roll# 996231.131;
- C. land or improvements that the council considers would otherwise qualify for exemption under section 220 [general statutory exemptions] were it not for a secondary use:
1. The Lonsdale Creek Daycare Centre Society, operating in Lonsdale Annex Elementary School, Portion of District Lot 545 Block 205 Lot 8/14 Plan 3181, PID: 013-068-831, 230 West 21st Street, registered in the name of North Vancouver School District #44, leased to Lonsdale Creek Daycare Centre Society, Roll # 205008.000;
- D. the interest of a public authority, local authority or any other corporation or organization in land or improvements that are used or occupied by the corporation or organization if:
- i. the land or improvements are owned by a public authority or local authority; and,
  - ii. the land or improvements are used by the corporation or organization for a purpose in relation to which an exemption under this Division or Division 6 of this Part would apply or could be provided if the land or improvements were owned by that corporation or organization:
    1. Lookout Emergency Aid Society, NS Shelter, District Lot 265 Lot 2 Plan BCP8797, PID: 025-819-828, 705 West 2nd Street, registered in the name of the Corporation of the City of North Vancouver, leased to Lookout Emergency Aid Society, Roll # 510061.300;
    2. North Shore Neighbourhood House, District Lot 274 Block 154 Lot M Plan 22039, PID: 012-590-975, 225 East 2nd Street, registered in the name of the Corporation of the City of North Vancouver leased to North Shore Neighbourhood House, Roll # 154001.002;
    3. North Shore Neighbourhood House (Community Garden), District Lot 274 Block 154 Lot L Plan 22039, PID: 012-590-924, 207 East 2nd Street, registered in the name of the Corporation of the City of North Vancouver leased to North Shore Neighbourhood House, Roll # 154001.001;
    4. North Shore Neighbourhood House, District Lot 274, Lot 63, Plan EPS 1235, PID 029-140-676, 113 East 3rd Street, registered in the name of the Corporation of the City of North Vancouver licenced to use by North Shore Neighbourhood House, Roll # 991235.063;

5. North Shore Neighbourhood House (Centreview Childcare Centre), District Lot 549, Block 61, Lot Air Space Parcel 4, Plan EPP68325, PID 030-180-732, 143 East 14<sup>th</sup> Street, registered in the name of the City of North Vancouver, leased to North Shore Neighbourhood House, Roll # 061011.500;
  6. Margaret Fulton Adult Day Centre, District Lot 547 Lot A Plan LMP42825, PID: 024-562-874, 1601 Forbes Avenue, registered in the name of the Corporation of the City of North Vancouver leased to Vancouver Coastal Health Authority, subleased to Margaret Fulton Adult Day Centre, Roll # 003002.100;
  7. Navy League of Canada, District Lot 547, Block 27, Lot 27, Plan 12205, PID 008-935-629, 1555 Forbes Avenue, registered in the name of the City of North Vancouver leased to the Navy League of Canada, Roll #003004.000;
  8. Presentation House Cultural Society, District Lot 274 Block 134 Lot 15 &16 Plan 735 and District Lot 247 Block 134 Lots 12 to 21 Plan 735, 333 Chesterfield Avenue, registered in the name of the Corporation of the City of North Vancouver leased to Presentation House Cultural Society, Roll # 134013.000;
  9. North Vancouver Community Arts Council, District Lot 274, Lot 9, Plan LMS3740, PID 024-324-523, 335 Lonsdale Avenue, registered in the name of the City of North Vancouver leased to the North Vancouver Community Arts Council, Roll #993740.009;
- E. the interest of a public authority, local authority or any other corporation or organization in land or improvements that are used or occupied by the corporation or organization if:
- i. the land or improvements are owned by a person who is providing a municipal service under a partnering agreement;
  - ii. an exemption under section 225 [partnering and other special tax exemption authority] would be available for the land or improvements in relation to the partnering agreement if they were used in relation to the service;
  - iii. the partnering agreement expressly contemplates that the council may provide an exemption under this provision; and,
  - iv. the land or improvements are used by the corporation or organization for a purpose in relation to which an exemption under this Division or Division 6 of this Part would apply or could be provided if the land or improvements were owned by that corporation or organization:
- NIL
- F. in relation to property that is exempt under section 220 (1) (h) [buildings for public worship]:
- i. an area of land surrounding the exempt building;
  - ii. a hall that the council considers is necessary to the exempt building and the land on which the hall stands; and,
  - iii. an area of land surrounding a hall that is exempt under subparagraph (ii):

1. North Shore Bethel Christian Mennonite Brethren Church, District Lot 274 Block 114 Lot 19 Plan 878, PID: 015-069-141, 185 East Keith Road, registered in the name of The B. C. Conference of the Mennonite Brethren Churches, Roll # 114025.000;
2. Holy Trinity Catholic Church. District Lot 545 Block 239 Lot 3 Plan BCP45481, PID: 028-295-943, 2705 Lonsdale Avenue, registered in the name Roman Catholic Archbishop of Vancouver, Roll # 239066.100;
3. North Shore Alliance Church, District Lot 545 Block 208 Lot 1 Plan 20958, PID: 005-061-563, 201 East 23rd Street, registered in the name of Christian and Missionary Alliance (Canadian Pacific District), Roll # 208001.001;
4. North Shore Alliance Church, District Lot 545/546 Block 208 Lot 2 Plan 20958, PID: 005-061-571, 201 East 23rd Street, registered in the name of Christian and Missionary Alliance (Canadian Pacific District), Roll # 208001.002;
5. King's Temple Missionary Society (N S Christian Centre), District Lot 616 Block 12 Lot C Plan 21170, PID: 006-853-838, 1400 Sutherland Avenue, registered in the name of King's Temple Missionary Society (N S Christian Centre), Roll # 912009.001;
6. Parish of St. Agnes Anglican Church of Canada, District Lot 550 Block 78 Lot A Plan LMP40523, PID: 024-355-712, 530 East 12th Street, registered in the name of Synod of the Diocese of New Westminster, Roll # 078014.100;
7. Parish of St. John The Evangelist Anglican Church, District Lot 548 Block 72 Plan 20861, PID: 004-364-970, 209 West 13th Street, registered in the name of Parish of St. John The Evangelist Anglican Church, Roll # 072001.001;
8. Salvation Army North Vancouver Community Church, District Lot 548/549 Block 86 Lot C Plan 1464, PID: 014-606-950, 105 West 12th Street, registered in the name of The Governing Council of the Salvation Army of Canada, Roll # 086009.001;
9. St. Andrew's & St. Stephen's Presbyterian Church, District Lot 545 Block 227A Lot A Plan 2836, PID: 013-252-409, 2641 Chesterfield Avenue, registered in the name of Congregation of St. Andrew's & St. Stephen's Presbyterian Church, Roll # 227100.000;
10. St. Andrew's United Church, District Lot 549 Block 88 Lot B Plan 750 PID: 015-136-931, 1046 St. Georges Avenue, registered in the name of The Trustees of the Congregation of St. Andrew's United Church, Roll # 088003.000;
11. St. Andrew's United Church, District Lot 549 Block 88 Lot 27/28/29 Plan 4328, PID: 011-642-483, PID:011-642-475, PID:011-642-491, 1044 St. Georges Avenue, registered in the name of The Trustees of the Congregation of St. Andrew's United Church, Roll # 088038.000;
12. The Way Church, District Lot 550 Block 12 Lot C Plan 9445, PID: 009-653-309, 630 East 19th Street, registered in the name of Sutherland Church, Inc, No. S8825 Roll # 012028.000;

13. St. Edmund's Parish, District Lot 271 Block 71 Lot B Plan 8415, PID: 010-087-460, 613 Mahon Avenue, registered in the name of the Roman Catholic Archbishop of Vancouver-St. Edmund's Parish, Roll # 071009.000;

G. land or improvements used or occupied by a religious organization, as tenant or licensee, for the purpose of public worship or for the purposes of a hall that the council considers is necessary to land or improvements so used or occupied:

NIL

H. in relation to property that is exempt under section 220 (1) (i) [seniors' homes], (j) [hospitals] or (l) [private schools], any area of land surrounding the exempt building:

NIL

I. land or improvements owned or held by an athletic or service club or association and used as a public park or recreation ground or for public athletic or recreational purposes:

1. North Vancouver Lawn Bowling Club, Portion of District Lot 546 Block 217 Lot B Plan 18193, PID: 007-204-001, 249 East 24th Street, registered in the name of the Corporation of the City of North Vancouver leased to the North Vancouver Lawn Bowling Club, (Includes 60,170 sq. ft. for Licensed Area 1,2,2A and 3 per Schedule A of License Agreement) Roll # 217000.002;

J. land or improvements owned or held by a person or organization and operated as a licensed community care facility and registered assisted living residence under the Community Care and Assisted Living Act:

1. Marineview Housing Society, District Lot 548 Block E.48 Lot A Plan 12729 PID: 008-811-946, excluding land and improvement portions relating to market rental units #202 and #204, 1415 Chesterfield Avenue, registered in the name of Marineview Housing Society, Roll # 048019.000;

2. Marineview Housing Society, District Lot 272 Block 5 Lot 12 Plan 3875 PID: 005-751-390, 1057 Cloverley Street, registered in the name of Marineview Housing Society, Roll # 605012.000;

3. Magnolia House Residential Mental Health Facility, District Lot 616 Block 6 Lot 73 Plan 1763, PID: 004-276-914, 720 East 17th Street, registered of in the name of Provincial Rental Housing Corporation leased to Vancouver Coastal Health Authority, subleased to Magnolia House Residential Mental Health Facility, Roll # 906073.000;

4. Community Living Society, District Lot 274 Block 116 Lot 4 Plan 878, PID: 015-131-548, 317 & 319 East Keith Road, registered in the name of Community Living Society, Roll # 116003.000;

5. Community Living Society, District Lot 544 SL21 Plan LMS531, PID: 017-957-826, 1003-555 West 28th Street, registered in the name of Community Living Society, Roll # 990531.021;



6. Marineview Housing Society, District Lot 550, Block 91, Lot 8, Plan 1647, PID 005-751-454, 1053 Grand Boulevard, registered in the name of Marineview Housing Society, Roll #091008.000;
- K. land or improvements for which a grant has been made, after March 31, 1974, under the Housing Construction (Elderly Citizens) Act before its repeal:

NIL

3. The effective date of this bylaw is January 1, 2023 to December 31, 2023.

READ a first time on the 27<sup>th</sup> day of June, 2022.

READ a second time on the 27<sup>th</sup> day of June, 2022.

READ a third time on the 27<sup>th</sup> day of June, 2022.

ADOPTED on the 11<sup>th</sup> day of July, 2022.

"Linda C. Buchanan"

MAYOR

"Karla D. Graham"

CORPORATE OFFICER