

# Staff Report to Council

Financial Services

FILE: 05-1900-05-22

**REPORT DATE:** September 15, 2022

**MEETING DATE:**

September 27, 2022

**TO:** Mayor and Council

**FROM:** Tracey Mills, Taxation Services Coordinator

**SUBJECT:** 2023-2027 Permissive Property Tax Exemptions

**CHIEF ADMINISTRATIVE OFFICER REVIEW/APPROVAL:**

*Samantha Maki*

On behalf of Mark Roberts

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## RECOMMENDATION(S):

THAT Council:

- A. Grant first, second and third readings to the City of Pitt Meadows 2023-2027 Tax Exemption Bylaw, No. 2931, 2022; OR
- B. Other.

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## PURPOSE

The purpose of this report is to present the 2023-2027 Tax Exemption Bylaw No. 2931, 2022 for the first three readings in order to adopt the bylaw prior to the Community Charter deadline of October 31, 2022 for the 2023 tax year.

☐ Information Report

☒ Decision Report

☐ Direction Report

## DISCUSSION

### Background:

At the September 13, 2022 Council meeting, Council passed the following resolutions:

- A. *Direct staff to prepare the appropriate public notices and bylaw to permissively exempt from 2023-2027 property taxation the qualifying properties owned by the following organizations:*
  - 1. *Grace Community Evangelical Free Church, 12240 Harris Road*
  - 2. *Pitt Meadows Community Church Society, 12109 Harris Road*

3. *Pitt Meadows Heritage and Museum Society, 12277 Harris Road*
  4. *Pitt Meadows Lions Hall Society, 12479 Harris Road; AND*
- B. *Direct staff to prepare the appropriate public notices and bylaw to permissively exempt from 2023-2027 property taxation at the rate of 50%, Coastal Church, Units 102-105 12099 Harris Road; AND*
- C. *Direct staff to prepare the appropriate public notices and bylaw to permissively exempt from 2023-2027 property taxation the qualifying properties leased by the City:*
1. *City of Pitt Meadows Library Lease – Golden Meadows Billing Development Ltd., 200-12099 Harris Road*
  2. *City of Pitt Meadows Seniors Centre Lease – Wesbrooke Retirement Limited Partnership, within 12000-190A Street*

**Relevant Policy, Bylaw or Legislation:**

Community Charter Section 224 provides Council the authority to approve full exemption, partial exemption or deny exemption to certain qualifying organizations. The Permissive Tax Exemption Bylaw must be adopted by October 31, 2022 to exempt taxes for 2023.

Council Policy C061 Permissive Tax Exemptions establishes the process and criteria for Charitable Organizations, Philanthropic Organizations and Not for Profit Organizations to apply for permissive tax exemption. The policy also establishes an annual declaration process for all approved five year exemptions.

**Analysis:**

All of the Permissive Exemption applications received for the 2023 taxation year are for properties that are currently receiving exemptions.

All applicants have submitted applications in the prescribed form as specified in the Permissive Exemption Policy and qualify under the criteria specified in Section 224 of the Community Charter.

**COUNCIL STRATEGIC PLAN ALIGNMENT**

- ☐ Principled Governance      ☐ Balanced Economic Prosperity      ☐ Corporate Excellence
- ☒ Community Spirit & Wellbeing      ☐ Transportation & Infrastructure Initiatives
- ☐ Not Applicable

Granting property tax exemption creates the dynamic of considering the support of the organizations who provide opportunities for residents to gather and connect versus the economics of distributing the exempted taxes amongst other property owners.

## **FINANCIAL IMPLICATIONS**

- ☐ None      ☐ Budget Previously Approved      ☐ Referral to Business Planning  
☒ Other

The estimated 2023 municipal property taxes for the qualifying properties included in the bylaw are approximately \$29,300 and would be recovered from other business and recreational class properties.

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## **PUBLIC PARTICIPATION**

- ☒ Inform      ☐ Consult      ☐ Involve      ☐ Collaborate      ☐ Empower

The Community Charter Section 94(2)(b) requires the City to advertise the proposed properties for Permissive Tax Exemption once each week for two weeks. This occurred September 16<sup>th</sup> and 23<sup>rd</sup>, 2022.

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## **KATZIE FIRST NATION CONSIDERATIONS**

- Referral      ☐ Yes      ☒ No

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## **SIGN-OFFS**

### **Written by:**

Tracey Mills,  
Taxation Services Coordinator

### **Reviewed by:**

Chery Harding,  
Director of Financial Services

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## **ATTACHMENT(S):**

- A. City of Pitt Meadows 2023-2027 Tax Exemption Bylaw No. 2931, 2022