

Subject: RE: Agenda Item 6 - permissive tax exemption-West Vancouver

Date: Fri, 14 Oct 2005 11:43:40 -0700

From: "Norm McCormick" <Norm_McCormick@dnv.org>

To: "Elizabeth James" <cagebc@yahoo.com>, "Cathy Adams" <cathyadams@canada.com>

CC: "James Ridge" <James_Ridge@dnv.org>, "DNVCouncil" <DNVCOUNCIL@dnv.org>, <fonvca@fonvca.org>, <corrie@kost.ca>, <bplatts@shaw.ca>, <hunterjohn@telus.net>, "Nicole Deveaux" <Nicole_Deveaux@dnv.org>

The District of North Vancouver does not own property in the District of West Vancouver.

Councils may grant a permissive tax exemption for municipal purposes only, municipal taxes are usually about 50% of total property taxes. When Council grants a permissive tax exemption other statutes apply and the organisations end up receiving a 100% tax exemption. This is one of the reasons that Council in past years have granted a permissive exemption rather than a grant.

From: Elizabeth James [mailto:cagebc@yahoo.com]

Sent: Friday, October 14, 2005 10:13 AM

To: Norm McCormick; Cathy Adams

Cc: James Ridge; DNVCouncil; fonvca@fonvca.org; corrie@kost.ca; bplatts@shaw.ca; hunterjohn@telus.net; Nicole Deveaux

Subject: RE: Agenda Item 6 - permissive tax exemption-West Vancouver

Dear Mr. McCormick:

I am interested in the topic raised by Cathy Adams and appreciate the information you have added, which gives rise to more questions:

1. Does the District of North Vancouver own property in West Vancouver?
2. If it does, does West Vancouver offer similar exemptions? I did read the West Van list, but admit to not remembering the names it contains.
3. If WV does offer exemptions, what is the value, please?

In general, I prefer a system akin to the one suggested by - I think - Clr. Nixon, whereby no exemptions are given. Instead they would be replaced by a "grant in lieu" to *deserving* organizations that can prove they are a benefit to NV District and its taxpayers. Assuming Mrs. Adams' description of the two properties she queried, I do not see that they offer much in the way of benefit - particularly when, presumably, they could be sold off for profit at any time.

I am indebted to Mrs. Adams for making us aware of the issue and to you for assisting with the additional information.....

Sincerely,

Liz James

Norm McCormick <Norm_McCormick@dnv.org> wrote:

The properties are located on the west side of Capilano approximately north of Fullerton Ave and south of the Suspension Bridge.

The properties are located within the boundaries of the District of North Vancouver and owned by the District of West Vancouver. The applications for permissive tax exemption for these properties are handled in the same manner as any other application. A few months ago I had discussions with BC Assessment regarding these properties. If these properties had taxable assessments the municipal taxes would be approximately \$12,600.

I trust that I have answered your questions.

From: Cathy Adams [mailto:cathyadams@canada.com]

Sent: Friday, October 14, 2005 1:36 AM

To: Norm McCormick

Cc: DNVCouncil; James Ridge; fonvca@fonvca.org; corrie@kost.ca; bplatts@shaw.ca; cagebc@yahoo.com; hunterjohn@telus.net; Nicole Deveaux

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Dear Mr. McCormick

Again this year, I notice that West Vancouver, as holders of three properties in the District of North Vancouver, are being given tax exempt status on them.

This year, I went digging into what this is, and where these lands are located.

All are located on the western side of the Capilano River. Two seem to be parkland, with no uses on them, other than natural space and trails. The third is a part of the Klee Wyck property, owned and operated by West Vancouver.

I suppose the District has been forgiving the payment of taxes on these lands for some time. From reading the District's policy on permissive tax exemptions, they do not seem to meet all the criteria.

It was also interesting to review West Vancouver's policy on permissive tax exemptions. Their policy is to only grant exemptions for three situations - child care, seniors housing, and places of worship. West Vancouver themselves do not give exemptions to organizations providing recreation and cultural opportunities.

Could you confirm the above information? What is the value of these exemptions each year, and does this situation get reviewed on a regular basis?

Sincerely,
Cathy Adams

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