



# City of Port Moody

## Report/Recommendation to Council

Date: September 2, 2022  
Submitted by: Finance and Technology Department – Financial Services Division  
Subject: 2023 Permissive Tax Exemption Bylaw

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### Purpose

To present the annual Permissive Taxation Exemption Bylaw for consideration.

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### Recommended Resolution(s)

**THAT City of Port Moody Permissive Tax Exemption Bylaw, 2022, No. 3380 be read a first, second, and third time as recommended in the report dated September 2, 2022 from the Finance and Technology Department – Financial Services Division regarding 2023 Permissive Tax Exemption Bylaw.**

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### Background

Section 224 of the Community Charter (**Attachment 1**) provides Council with the authority to grant permissive property tax exemptions. The tax exemption bylaw must be adopted before October 31<sup>st</sup> of any given year for the subject properties to be exempt for the following tax year.

Statutory Tax Exemptions are given to buildings set apart for public worship, and the land on which the building stands; however, the land or improvements that surround the building require consideration by Council for a permissive tax exemption.

For 2023, one new application has been received for Council review.

### Discussion

The Estimated 2023 Tax Exemptions listing (Attachment 2) shows all properties that have either been given a statutory tax exemption or are being presented for Council's consideration for a permissive tax exemption.

Historically, the following organizations have received Permissive Tax Exemptions. There are no organizational or development related changes in 2022/2023:

- Port Moody Ecological Society
- Port Moody Heritage Society
- Port Moody Arts Centre Society
- Port Moody Senior Housing Society

- Community Ventures Society
- Association of Neighbourhood Houses of BC DBA Sasamat Outdoor Centre
- Port Moody (Pacific #119) Branch of the Royal Canadian Legion
- Kinsight (St. George Street Supportive Housing properties)

If Council elects not want to grant an exemption for a particular group or assessment class belonging to a group, the associated Bylaw Reference should be struck from the bylaw **(Attachment 2)**.

The following two properties are undergoing development related changes in 2022/2023:

Trustees of Inlet United Church:

The loco United Heritage Church owns both the church site at 1790 loco Road, and the vacant lot to the south. A lot line adjustment was completed, and the new property was rezoned. Currently, the lot is listed for sale as a vacant residential building lot. As such, the application is not included in the bylaw, as it does not meet the conditions outlined in the Permissive guidelines.

Catalyst Community Developments Society and St. Andrews Port Moody Housing Society:

Catalyst Community Developments Society and St. Andrews Port Moody Housing Society currently own the entire parcel located at 2312 St John's Street, but have applied for a subdivision which will result in five separate properties:

- One parcel will be owned by Kinsight to provide information about child development, parenting and community resources including assessments to children/youth with developments delays and disabilities and their families.
- One parcel will be owned by Inlet United Church for worship services.
- One parcel will be jointly owned as it is shared property, including the lobby, parking, and garbage area that all building owners/users access. This parcel will be managed/administered by Catalyst.
- One parcel will be owned St Andrews Port Moody Housing Society (SAPMHS) to provide 15 affordable housing units.
- One parcel will be owned by Catalyst to provide 40 affordable housing units with targeted rental rates as set by BC Housing (last known targeted rates determined in 2018 and may be subject to change).

This application(s) meets the permissive tax exemption guidelines.

The following property is a new application for 2023:

House of Omeed:

A new application was received by The House of Omeed, which is a registered charity that offers support for immigrants and refugees. The Port Moody location will consist of a culturally diverse food bank that offers Halal food on the lower floor, and offices on the upper floor where services to new immigrants and refugees are provided (such as assistance with paperwork, English lessons, and other settlement services). Although the organization is tailored to meet the needs of those of Middle Eastern descent, everybody is welcomed for an assessment. If

there are services that House of Omeed specifically cannot provide, they will refer people to other agencies.

This application meets the permissive tax exemption guidelines.

For 2023, the total statutory and permissive tax exemptions are estimated to be \$997,099 as compared to \$959,734. Amounts are estimated because the actual 2023 assessed values and tax rates will not be known until the spring of 2023.

The permissive exemption component of the \$997,099 is estimated to be \$184,736, which is an increase of \$35,163 over the 2021 amount of \$149,573. This increase is attributed to the new application from the House of Omeed, and a significant increase in assessed value as the Catalyst property nears completion.

For 2024 and 2025, estimates are provided on the attached spreadsheet (**Attachment 3**) per section 227(2)(d) of the *Community Charter* (**Attachment 4**).

Tax exemptions have been increased using an estimated 5% tax increase each year for 2023-2025.

Draft City of Port Moody Permissive Tax Exemption Bylaw, 2022, No. 3380 is attached for Council's consideration (**Attachment 2**).

### Other Option(s)

THAT the report dated September 2, 2022, from Finance and Technology Department – Financial Services Division regarding 2023 Permissive Tax Exemption Bylaw be received for information.

### Financial Implications

The total statutory and permissive tax exemptions represent approximately \$997,099 in exempted tax revenues in 2023. The permissive component which is up to Council's discretion results in an impact of approximately \$184,736 for 2023, \$193,972 for 2024, and \$203,673 for 2025. The impact of the tax burden would be distributed to the remaining properties on the assessment roll.

### Communications / Civic Engagement

The statutory public notice requirement of Council's intention to adopt a Permissive Tax Exemption Bylaw have been met by advertising in the local newspaper on September 22 and October 6, 2022.

### Council Strategic Plan Objectives

The Tax Exemption Bylaw aligns with Council's Healthy City Strategic Priority to provide local services and access to amenities for residents of all ages and abilities.

## Attachment(s)

1. *Community Charter* – Permissive Tax Exemption section 224.
2. Draft City of Port Moody Permissive Tax Exemption Bylaw, 2022, No. 3380.
3. Estimated 2023 Tax Exemption listing, showing authority to grant exemption and estimated Municipal taxes that will be exempted for 2023, 2024, and 2025.
4. *Community Charter* – Permissive Tax Exemption section 227.

## Report Author

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## Report Approval Details

Document Title:	Permissive Tax Exemptions for 2023.docx
Attachments:	<ul style="list-style-type: none"><li>- Attachment 1 - Community Charter Section 224.pdf</li><li>- Attachment 2 - Draft City of Port Moody Permissive Tax Exemption Bylaw, 2022, No. 3380.pdf</li><li>- Attachment 3 - 2023-2025 Permissive Tax Exemption Financial Impact Estimates.pdf</li><li>- Attachment 4 - Community Charter Section 227.pdf</li></ul>
Final Approval Date:	Sep 20, 2022

This report and all of its attachments were approved and signed as outlined below:

Paul Rockwood, General Manager of Finance and Technology - Sep 15, 2022 - 4:55 PM

Rosemary Lodge, Manager of Communications and Engagement - Sep 16, 2022 - 4:10 PM

Tim Savoie, City Manager - Sep 20, 2022 - 6:51 AM