



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

Purpose

To present the annual Permissive Taxation Exemption Bylaw for consideration.

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.

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 31st 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

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- 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 Inlet United Heritage Church owns both the church site at 1790 Inlet 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 developmental 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

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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.

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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

Tyson Ganske, CPA, CGA
Manager of Financial Planning

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Report Approval Details

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

COMMUNITY CHARTER

Part 7 — Municipal Revenue

Division 7 — Permissive Exemptions

General authority for permissive exemptions

224 (1) A council may, by bylaw in accordance with this section, exempt land or improvements, or both, referred to in subsection (2) from taxation under section 197 (1) (a) [*municipal property taxes*], to the extent, for the period and subject to the conditions provided in the bylaw.

(2) Tax exemptions may be provided under this section for the following:

(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;

(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;

(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;

(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;

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(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;

(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);

(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;

(h) in relation to property that is exempt under section 220 (1)

(i) [*seniors' homes*] or (j) [*hospitals*], any area of land surrounding the exempt building;

(h.1) in relation to land or improvements, or both, exempt under section 220 (1) (l) [*independent schools*], any area of land surrounding the exempt land or improvements;

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(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;

(j) land or improvements owned or held by a person or organization and operated as a private hospital licensed under the *Hospital Act* or as a licensed community care facility, or registered assisted living residence, under the *Community Care and Assisted Living Act* ;

(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.

(3) The authority under subsection (2) (e) and (g) to (j) is not subject to section 25 (1) *[prohibition against assistance to business]*.

(4) Subject to subsection (5), a bylaw under this section

(a) must establish the term of the exemption, which may not be longer than 10 years,

(b) may only be adopted after notice of the proposed bylaw has been given in accordance with section 227 *[notice of permissive tax exemptions]*, and

(c) does not apply to taxation in a calendar year unless it comes into force on or before October 31 in the preceding year.

(5) Subsection (4) (a) and (b) does not apply in relation to exemptions under subsection (2) (f), (h) and (h.1).

(6) If only a portion of a parcel of land is exempt under this section, the bylaw under this section must include a description of the land that is satisfactory to the British Columbia Assessment Authority.

(7) A bylaw under this section ceases to apply to property, the use or ownership of which no longer conforms to the conditions necessary to qualify for exemption and, after this, the property is liable to taxation.



City of Port Moody

Bylaw No. 3380

A Bylaw to provide for permissive exemption from taxation for 2023.

The Council of the City of Port Moody enacts as follows:

1. Citation

- 1.1 This Bylaw may be cited as “City of Port Moody Permissive Tax Exemption Bylaw, 2022, No. 3380”.

2. Lands to be Exempted

- 2.1 The following described lands and buildings, or portions of buildings situated thereon, will be exempt from taxation for the year 2023 as long as:
- the respective title to the said lands is registered in the name of the religious organization/non-profit organization;
 - the property or a portion of the property is occupied by a religious organization/non-profit organization as tenant or licensee for the purposes of public worship; or
 - the mandate of the organization in each case named does not change, and the lands, buildings, or portions of buildings thereon, continue to be used for the purpose for which tax exemption has been granted:

Churches exempted under *Community Charter* section 224:

Bylaw Ref	Description	Class	Folio	Civic Address	PID	Legal Description
2.1.1	Mennonite Church	8	03161-000	2622 St. Johns Street	029-107-059	LOT A, BLOCK 11, PLAN EPP29530, DISTRICT LOT 201, NEW WEST DISTRICT GROUP 1.
2.1.2	Catholic Church	8	03350-002	148 Moody Street	009-200-487	LOT 16, BLOCK 25, PLAN 24771, DISTRICT LOT 201, NEW WEST DISTRICT LOCAL GOV'T ACT EXEMPTION BY-LAW 2530, 2002 APPLIES.
2.1.3	United Church	8	04024-000	2312 St. Johns Street	030-471-532	LOT 1, PLAN EPP82859, DISTRICT LOT 202, GROUP 1, NEW WESTMINSTER LAND DISTRICT.
2.1.4	Anglican Church	8	04086-001	2206 St. Johns Street	023-286-741	PLAN LMP26284, DISTRICT LOT 202, NEW WEST DISTRICT PARCEL A, LOCAL GOV'T ACT EXEMPTION BY-LAW 2607-2004 APPLIES.
2.1.5	United Church	8	08958-002	1790 Ioco Road	031-665-667	LOT A, PLAN EPP115863, GROUP 1, NEW WEST DISTRICT, GOVERNMENT RESERVE LYING BETWEEN DL 226 & 256.

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Others exempted under Community Charter section 224:

Bylaw Ref	Description	Class	Folio	Civic Address	PID	Legal Description
2.1.6	Port Moody Ecological Society	6	02089-010	340 loco Road	026-776-626	PLAN BCP24977, DISTRICT LOT 191, NEW WEST DISTRICT PARCEL A, GROUP 1, OCCUPIER OF.
2.1.7	Port Moody Heritage Society	6	03053-000	2734 Murray Street	005-392-322	LOT 55, PLAN NWP55698, DISTRICT LOT 201, NEW WEST DISTRICT GROUP 1.
2.1.8	Port Moody Arts Centre Society	6	03219-001	2425 St. Johns Street		BLOCK 15, PLAN NWP72, DISTRICT LOT 201, NEW WEST DISTRICT GROUP 1, LOTS 5 TO 9, MAIN FLR NE OFFICE AN MAIN FLR SE MEETING ROOM AS INDICATED ON THE ATTACHED FLR PL MARKED SCHEDULE D.
2.1.9	Port Moody Senior Housing Society	1	03351-000	2909 Hope Street	007-062-443	LOT 41, PLAN NWP34733, DISTRICT LOT 201, NEW WEST DISTRICT, GROUP 1, EXCEPTPLAN NWP43621 & EPP91897.
2.1.10	Community Ventures Society	6	04027-000	2322 St. Johns Street	011-454-016	LOT 28, BLOCK 1, PLAN NWP55, DISTRICT LOT 202, NEW WEST DISTRICT.
2.1.11	City of Port Moody	8	08977-020	115 First Street (loco Field)	001-430-262	NEW WEST DISTRICT, SECTION 18, TOWNSHIP 39 PARCEL C, (226748E).
2.1.12	Association of Neighbourhood Houses of BC DBA Sasamat Outdoor Centre	6	16712-000	3302 Senkler Road (Sasamat Lake)	014-358-425	PLAN NWP81906, NEW WEST DISTRICT, SECTION 19, TOWNSHIP 39 PARCEL C, AND SECTION 30; AND SECTIONS 24 AND 25 FRACTIONAL TOWNSHIP WEST OF TOWNSHIP 39 (PORTION OF LOT C SE 1/4 - CAMP WALLACE).
2.1.13	Association of Neighbourhood Houses of BC DBA Sasamat Outdoor Centre	8	16712-000	3302 Senkler Road (Sasamat Lake)	014-358-425	PLAN NWP81906, NEW WEST DISTRICT, SECTION 19, TOWNSHIP 39 PARCEL C, AND SECTION 30; AND SECTIONS 24 AND 25 FRACTIONAL TOWNSHIP WEST OF TOWNSHIP 39 (PORTION OF LOT C SE 1/4 - CAMP WALLACE).
2.1.14	City of Port Moody	6	17000-003	loco Road at Alderside Road		DISTRICT LOT 227, NEW WEST DISTRICT LEASE/PERMIT/LICENCE # GBMK 054-1007, GROUP 1, MILE 1.64 IOCO SPUR.
2.1.15	City of Port Moody	6	17000-005	Cascade to Reed Point Marina		DISTRICT LOT 268, NEW WEST DISTRICT LEASE/PERMIT/LICENCE # GBMK 371-0207, GROUP 1, MILE 117.16 CASCADE ACCESS TO REED POINT MARINA.
2.1.16	City of Port Moody	6	17000-011	loco Road at Barber Street		DISTRICT LOT 226, NEW WEST DISTRICT LEASE/PERMIT/LICENCE # GBMK 610-0001, GROUP 1, MILE 0.35 - 2.25 IOCO SPUR LEASE.
2.1.17	Community Ventures Society	6	03138-015	307-2502 St. Johns Street	025-893-416	LOT 15, PLAN BCS618, DISTRICT LOT 201, NEW WEST DISTRICT.
2.1.18	Port Moody (Pacific #119) Branch of the Royal Canadian Legion	6	03152-501	2529 Clarke Street	030-494-052	PLAN EPP79912, DISTRICT LOT 201, GROUP 1, NEW WESTMINSTER LAND DISTRICT, AIR SPACE PARCEL 1.
2.1.19	Port Moody (Pacific #119) Branch of the Royal Canadian Legion	8	03152-501	2529 Clarke Street	030-494-052	PLAN EPP79912, DISTRICT LOT 201, GROUP 1, NEW WESTMINSTER LAND DISTRICT, AIR SPACE PARCEL 1.

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Bylaw Ref	Description	Class	Folio	Civic Address	PID	Legal Description
2.1.20	Catalyst Community Developments Society and St. Andrews Port Moody Housing Society	1	04024-000	2312 St. Johns Street	030-471-532	LOT 1, PLAN EPP82859, DISTRICT LOT 202, GROUP 1, NEW WESTMINSTER LAND DISTRICT.
2.1.21	Catalyst Community Developments Society and St. Andrews Port Moody Housing Society	6	04024-000	2312 St. Johns Street	030-471-532	LOT 1, PLAN EPP82859, DISTRICT LOT 202, GROUP 1, NEW WESTMINSTER LAND DISTRICT.
2.1.22	Kinsight	3	02031-201	101-3038 St. George Street	031-216-340	STRATA LOT 1, PLAN EPS6752, DISTRICT LOT 190, GROUP 1, NEW WEST DISTRICT, PHASE 1, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.
2.1.23	Kinsight	3	02031-234	301-3038 St. George Street	031-216-676	STRATA LOT 34, PLAN EPS6752, DISTRICT LOT 190, GROUP 1, NEW WEST DISTRICT, PHASE 1, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.
2.1.24	Kinsight	3	02031-252	402-3038 St. George Street	031-216-854	STRATA LOT 52, PLAN EPS6752, DISTRICT LOT 190, GROUP 1, NEW WEST DISTRICT, PHASE 1, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.
2.1.25	Kinsight	3	02031-303	110-3018 St. George Street	031-285-309	STRATA LOT 103, PLAN EPS6752, DISTRICT LOT 190, GROUP 1, NEW WEST DISTRICT, PHASE 2, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.
2.1.26	House of Omeed	6	04063-000	2340 Clarke Street	001-009-192	LOT 52, BLOCK 1, PLAN NWP55, DISTRICT LOT 202, NEW WEST DISTRICT PART E 1/2, EXCEPT PLAN 908.

3. Severability

- 3.1 If a portion of this Bylaw is found invalid by a court, it will be severed and the remainder of the Bylaw will remain in effect.

Read a first time this ___ day of ____, 2022.

Read a second time this ___ day of ____, 2022.

Read a third time this ___ day of ____, 2022.

Adopted this ___ day of ____, 2022.

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R. Vagramov
Mayor

T. Takahashi
Corporate Officer

I hereby certify that the above is a true copy of Bylaw No. 3380 of the City of Port Moody.

T. Takahashi
Corporate Officer

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CITY OF PORT MOODY ESTIMATED 2023 TAX EXEMPTIONS FOR A ONE YEAR TERM BYLAW NO. 3380											
Description	Bylaw Ref	Folio #	Address	Authority to Grant Exemption	Exempt Tax Code	Municipal Assessment Exempted 2022	Class & Rate 2022	Municipal Tax Exemption 2023 (est)	Municipal Tax Exemption 2024 (est)	Municipal Tax Exemption 2025 (est)	
STATUTORY EXEMPTIONS											
Mennonite Church	2.1.1	03161-000	2622 St Johns Street	Section 220 (1) (h)	90 - Places of Public Worship	3,083,000	8 1.97179	\$ 6,383	\$ 6,702	\$ 7,037	
Catholic Church	2.1.2	03350-002	148 Moody Street	Section 220 (1) (h)	90 - Places of Public Worship	589,000	8 1.97179	\$ 1,219	\$ 1,280	\$ 1,344	
United Church	2.1.3	04024-000	2312 St Johns Street	Section 220 (1) (h)	90 - Places of Public Worship	2,169,000	8 1.97179	\$ 4,491	\$ 4,716	\$ 4,952	
Anglican Church	2.1.4	04086-001	2206 St Johns Street	Section 220 (1) (h)	90 - Places of Public Worship	371,000	8 1.97179	\$ 768	\$ 806	\$ 846	
United Church	2.1.5	08958-002	1790 loco Road	Section 220 (1) (h)	90 - Places of Public Worship	431,200	8 1.97179	\$ 893	\$ 938	\$ 985	
Fraser Health Authority (Note 1)		16476-000	475 Guildford Way	Section 220 (1) (j)	78 - Regional Health Boards	148,903,000	6 5.10789	\$ 798,609	\$ 838,539	\$ 880,466	
Total Statutory Exemptions								\$ 812,363	\$ 852,981	\$ 895,630	
								*based on 5% increase	*based on 5% increase	*based on 5% increase	
PERMISSIVE EXEMPTIONS (Council's Consideration)											
Mennonite Church	2.1.1	03161-000	2622 St Johns Street	Section 224 (2) (f)	97 - Permissive Exemption	1,607,000	8 1.97000	\$ 3,324	\$ 3,490	\$ 3,665	
Catholic Church	2.1.2	03350-002	148 Moody Street	Section 224 (2) (f)	97 - Permissive Exemption	907,800	8 1.97000	\$ 1,878	\$ 1,972	\$ 2,071	
Anglican Church	2.1.4	04086-001	2206 St Johns Street	Section 224 (2) (f)	97 - Permissive Exemption	1,673,000	8 1.97000	\$ 3,461	\$ 3,634	\$ 3,816	
United Church	2.1.5	08958-002	1790 loco Road	Section 224 (2) (f)	97 - Permissive Exemption	988,800	8 1.97000	\$ 2,045	\$ 2,147	\$ 2,254	
Subtotal Permissive Exemptions								\$ 10,708	\$ 11,243	\$ 11,806	
								*based on 5% increase	*based on 5% increase	*based on 5% increase	
Other:											
Port Moody Ecological Society	2.1.6	02089-010	340 loco Road	Section 224 (2) (a)	14 - Non Profit Organization	4,183,900	6 5.11000	\$ 22,449	\$ 23,571	\$ 24,750	
Port Moody Heritage Society	2.1.7	03053-000	2734 Murray Street	Section 224 (2) (a)	14 - Non Profit Organization	2,089,200	6 5.11000	\$ 11,210	\$ 11,771	\$ 12,360	
Port Moody Arts Centre Society	2.1.8	03219-001	2425 St Johns Street	Section 224 (2) (a)	14 - Non Profit Organization	62,200	6 5.11000	\$ 334	\$ 351	\$ 369	
Port Moody Senior Housing Society	2.1.9	03351-000	2909 Hope Street	Section 224 (2) (a)	14 - Non Profit Organization	12,165,000	1 2.29000	\$ 29,251	\$ 30,714	\$ 32,250	
Community Ventures Society	2.1.10	04027-000	2322 St Johns Street	Section 224 (2) (a)	14 - Non Profit Organization	2,072,000	6 5.11000	\$ 11,117	\$ 11,673	\$ 12,257	
City of Port Moody	2.1.11	08977-020	115 First St (loco Field)	Section 224 (2) (i)	15 - Parks & Recreation	1,067,000	8 1.97000	\$ 2,207	\$ 2,317	\$ 2,433	
Association of Neighbourhood Houses of BC DBA Sasamat Outdoor Centre	2.1.12	16712-000	3302 Senkler Rd (Sasamat Lake)	Section 224 (2) (a)	14 - Non Profit Organization	195,000	6 5.11000	\$ 1,046	\$ 1,098	\$ 1,153	
Association of Neighbourhood Houses of BC DBA Sasamat Outdoor Centre	2.1.13	16712-000	3302 Senkler Rd (Sasamat Lake)	Section 224 (2) (a)	14 - Non Profit Organization	1,015,000	8 1.97000	\$ 2,100	\$ 2,205	\$ 2,315	
City of Port Moody	2.1.14	17000-003	loco Road at Alderside Road	Section 224 (2) (d)	76 - Third Party Occupier	189,000	6 5.11000	\$ 1,014	\$ 1,065	\$ 1,118	
City of Port Moody	2.1.15	17000-005	Cascade to Reed Point Marina	Section 224 (2) (d)	76 - Third Party Occupier	239,000	6 5.11000	\$ 1,282	\$ 1,346	\$ 1,413	
City of Port Moody	2.1.16	17000-011	loco Road at Barber Street	Section 224 (2) (d)	76 - Third Party Occupier	433,000	6 5.11000	\$ 2,323	\$ 2,439	\$ 2,561	
Community Ventures Society	2.1.17	03138-015	307-2502 St Johns Street	Section 224 (2) (a)	14 - Non Profit Organization	1,088,000	6 5.11000	\$ 5,838	\$ 6,130	\$ 6,437	
Port Moody (Pacific #119) Branch of the Royal Canadian Legion	2.1.18	03152-501	2529 Clarke Street	Section 224 (2) (a)	14 - Non Profit Organization	4,637,000	6 5.11000	\$ 24,880	\$ 26,124	\$ 27,430	
Port Moody (Pacific #119) Branch of the Royal Canadian Legion	2.1.19	03152-501	2529 Clarke Street	Section 224 (2) (a)	14 - Non Profit Organization	46,800	8 1.97000	\$ 97	\$ 102	\$ 107	
Catalyst Community Developments Society and St. Andrews Port Moody Housing Society	2.1.20	04024-000	2312 St Johns Street	Section 224 (2) (a)	14 - Non Profit Organization	3,838,000	1 2.29000	\$ 9,228	\$ 9,689	\$ 10,173	
Catalyst Community Developments Society and St. Andrews Port Moody Housing Society	2.1.21	04024-000	2312 St Johns Street	Section 224 (2) (a)	14 - Non Profit Organization	8,299,000	6 5.11000	\$ 44,528	\$ 46,754	\$ 49,092	
Kinsight	2.1.22	02031-201	101-3038 St George St								

COMMUNITY CHARTER

Part 7 — Municipal Revenue

Notice of permissive tax exemptions

227 (1) A council must give notice of a proposed bylaw under this Division in accordance with section 94 [*public notice*].

(2) Subject to subsection (3), the notice under subsection (1) must

- (a) identify the property that would be subject to the bylaw,
- (b) describe the proposed exemption,
- (c) state the number of years that the exemption may be provided, and
- (d) provide an estimate of the amount of taxes that would be imposed on the property if it were not exempt, for the year in which the proposed bylaw is to take effect and the following 2 years.

(3) In the case of a bylaw under section 226 (4) [*revitalization program bylaw*], the notice under subsection (1) of this section must include a general description of each of the following:

- (a) the reasons for and the objectives of the program;
- (b) how the proposed program is intended to accomplish the objectives;
- (c) the kinds of property, or related activities or circumstances, that will be eligible for a tax exemption under the program;
- (d) the extent, amounts and maximum terms of the tax exemptions that may be provided under the program.