



# City of Port Moody

## Report/Recommendation to Council

Date: October 15, 2024  
Submitted by: Finance and Technology Department – Financial Services Division  
Subject: 2025 Permissive Tax Exemption Bylaw, 2024, No. 3486

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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, 2024, No. 3486 be read a first, second, and third time as recommended in the report dated October 15, 2024, from the Finance and Technology Department – Financial Services Division regarding 2025 Permissive Tax Exemption Bylaw, No. 3486.**

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### Background

*Community Charter* Section 224 (**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.

### Discussion

The Estimated 2025 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.

Per Council direction, all applicants have provided Financial Statements along with their applications. The following discussion is based on the permissive tax exemption applications the City has received for 2025.

The **Inlet United Church** has submitted three applications, two of which will be discussed in “The Springs” section below. Their third application is for their location at 1790 Ioco Road. The place of worship is automatically exempt through a statutory exemption, they are applying for the portion of their property used for parking and the space leased to Green Apple Daycare.

**Pacific Grace MB Church** has applied for their location at 2622 St. Johns Street. The place of worship is automatically exempt through a statutory exemption, they are applying for the portion of their property used for parking and the remaining building space used for fellowship gatherings, Sunday School, bible studies, and other various programs.

**St. John the Apostle Church** has applied for their location at 2208 St. Johns Street. The place of worship is automatically exempt through a statutory exemption, they are applying for the portion of their property used for a community garden, parking and the remaining building space used for various community programs such as Alcoholics Anonymous.

**St. Joseph's Catholic Church** has applied for their location at 148 Moody Street. The place of worship is automatically exempt through a statutory exemption, they are applying for the portion of their property used for a parking and the remaining building space used for various religious and social programs.

**Port Moody Arts Society** has applied for their location at 2425 St. Johns Street. The society provides art education, exhibitions, community art projects, community events, collaborative art projects, and collaborations with various partners.

**Port Moody Ecological Society** has applied for their location at 340 loco Rd (previously 300 loco Rd). The society operates a salmon hatchery and water quality lab, provides school programs and ecological awareness by engaging in community directed education for all ages.

**Port Moody Heritage Society** has applied for their location at 2734 Murray Street. The location is used as a museum and maintains, preserves and displays artifacts relating to Port Moody's history. They provide education programs and exhibits.

The **Association of Neighbourhood Houses DBA Sasamat Outdoor Centre** has applied for the Port Moody portion of their location at 3302 Senkler Road. In the summer, they provide outdoor camp programming for children and youth ages 4-15, and in the winter, they provide leadership program for high school youth. They provide outdoor education programs for schools across the lower mainland, and an accessible community rental space for events and retreats.

The **Royal Canadian Legion #119** has applied for their property at 2529 Clarke Street. They offer a place to gather for socialization, and provide support, referrals, advocacy, and financial assistance to veterans, currently serving military, RCMP members, and their families.

**House of Omeed** has applied for their property at 2340 Clarke Street. They provide settlement services to newcomers and refugees to Canada, such as ESL classes, assistance with government paperwork, work acquisition, and run a culturally and religiously appropriate food bank.

**Community Ventures Society** has submitted three applications. Currently, two of their properties at 307-2502 St. Johns Street and 2322 St. Johns Street are granted an exemption as they provide various programs and administration for persons with developmental disabilities and their families. They acquired a third property at 306-2502 St. Johns Street and have submitted a new application for this property with the same principal purposes listed at their other properties.

**Kinsight** has submitted six applications, two of which will be discussed in “The Springs” section below. Four applications have been received for units 101, 301, and 402 at 3038 St. George Street, and 110-3018 St. George Street. These units are used to provide affordable housing to individuals who have developmental disabilities. These units are deemed “Supportive Housing” from the Province and would qualify for exemption even if a Permissive Tax Exemption was not granted by the City.

### **City of Port Moody**

There are three properties leased from Canadian Pacific Railway for public access over the tracks, and one property that the City occupies as park/field space that would otherwise be exempt.

The City is entering into a lease agreement with the YMCA for daycare space at 203 Westhill Place. As the YMCA is a non-profit organization, and the land or improvements are used by the organization for a purpose in relation to which an exemption under the charter would apply or could be provided if the land or improvements were owned by that corporation or organization, an exemption could be granted under the terms of the Charter.

“**The Springs**”, which was one parcel that was previously exempt was subdivided into 15 parcels. Of the 15 parcels, 10 belong to Provincial Rental Housing Corporation (10 parcels with 11 units); however, the Province did not apply. There are other means for the Province to be exempt from taxes such as supportive housing class on their properties on St. George Street, or Provincial use at Woodland Park.

The remaining five parcels have applied for a permissive tax exemption.

#### **1. Catalyst**

Catalyst is applying as they provide below market rental housing. Their parcel contains 30 apartment units, and the rental rates vary from \$1,020 to \$1,486.

#### **2. St Andrews Port Moody Housing Society**

St. Andrews Port Moody Housing Society is applying as they provide non-profit housing to low and moderate-income households. Their parcel contains 15 apartment and townhouse units, and their rental rates vary from \$1,416 to \$2,039.

#### **3. Kinsight**

Kinsight has applied for their office space over 2 floors in “The Springs” building. Their organization works alongside families of children, youth and adults with developmental delays and disabilities to increase opportunities for growth, development and greater independence. A portion of their property is currently not actively used for non-profit activities and is not eligible for exemption. 12,799.3 square feet of their property is eligible for Council consideration.

#### **4. Inlet United Church**

Inlet United Church has applied for their location at 2315 Spring Street. The place of worship is automatically exempt through a statutory exemption. In 2024, the entire unit was deemed a place of worship and received a full statutory exemption.

## 5. Common Space (within “The Springs”)

All four applicants have also submitted application for the common space, which includes the parkade, atrium, and elevator. This space would be used by residents and visitors to the complex, some requiring access to the non-profit organizations, and some to the “for profit” leased areas.

If Council chooses to not grant an exemption for a particular group or assessment class, the associated Bylaw Reference should be struck from the bylaw (**Attachment 3**).

## Other Option(s)

THAT the report dated September 26, 2023, from Finance and Technology Department – Financial Services Division regarding 2024 Permissive Tax Exemption Bylaw be received for information.

## Financial Implications

The proposed statutory and permissive property tax exemptions represent an estimated \$1,037,878 in exempted tax revenues in 2025. The mandatory statutory component represents \$830,800 of the financial impact, and the optional permissive component represents an estimated impact of \$207,078 for 2025, \$218,469 for 2026, and \$229,391 for 2027. The impact of the tax burden would be distributed to the remaining properties on the assessment roll.

## Communications and Civic Engagement Initiatives

The statutory public notice requirement of Council's intention to adopt a Permissive Tax Exemption Bylaw have been met by electronically posting the notice for two consecutive weeks on the City's official website, and by posting a hardcopy notice on the external facing bulletin board located in the lobby of Port Moody City Hall at 100 Newport Drive.

## Council Strategic Plan Goals

The recommendations in this report align with the following Council Strategic Plan Goal(s):

- Strategic Goal 2.1 - Protect, integrate and enhance our natural assets
- Strategic Goal 3.3 – Enhance community wellbeing
- Strategic Goal 4.2 – Enhance vibrancy through placemaking, arts, culture, heritage, and tourism

## Attachment(s)

1. *Community Charter* Section 224.
2. Estimated 2025 Tax Exemptions Listing.
3. Draft City of Port Moody Permissive Tax Exemption Bylaw, 2024, No. 3486.

## Report Author

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## Report Approval Details

Document Title:	2025 Permissive Tax Exemption Bylaw, No. 3486.docx
Attachments:	<ul style="list-style-type: none"><li>- Attachment 1 - Community Charter Section 224.pdf</li><li>- Attachment 2 - Estimated 2025 Tax Exemptions Listing.pdf</li><li>- Attachment 3 - Draft City of Port Moody Permissive Tax Exemption Bylaw, 2024, No. 3486.pdf</li></ul>
Final Approval Date:	Oct 2, 2024

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

Tyson Ganske, Manager of Financial Planning - Oct 1, 2024

Paul Rockwood, General Manager of Finance and Technology - Oct 1, 2024

Stephanie Lam, City Clerk and Manager of Legislative Services - Oct 2, 2024

Lindsay Todd, Manager of Communications and Engagement - Oct 2, 2024

Anna Mathewson, City Manager - Oct 2, 2024