



COUNCIL REPORT

Report Date: October 5, 2023
Contact: Julia Aspinall
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RTS No.: 15712
VanRIMS No.: 08-2000-20
Meeting Date: October 18, 2023
[Submit comments to Council](#)

TO: Standing Committee on City Finance and Services
FROM: Director of Finance
SUBJECT: 2024 Exempt Seniors Housing

Recommendations

- A. THAT Council approve, in principle, the by-law for 2024 Exempt Seniors Housing attached as Appendix A.
- B. That Council instruct the Director of Legal Services to bring forward for enactment a by-law generally in accordance with Appendix A.

Purpose and Executive Summary

The purpose of this report discusses the annual by-law that grants a permissive tax exemption to certain seniors' housing properties, and recommends that Council enacts the by-law attached to this report.

For the 2024 tax year, there are 36 seniors' housing properties qualifying for the property tax exemption totalling \$1,178,300 in foregone General Purpose tax levy; representing approximately 0.11% of the overall tax levy. Any forgone taxes are borne by non-exempt properties.

In 1994, Council enacted the first permissive exemption by-law for the 39 seniors housing facilities that had been in existence and had been protected from taxation prior to 1974. A similar by-law has been enacted every year, although the number of properties has gradually decreased over time to 37 in 2023, and to 36 in 2024. One property that is no longer eligible for senior housing exemption in 2024 is to be removed as the property will be redeveloped to provide social housing exclusively for women, not seniors.

Council Authority/Previous Decisions

In 1994, Council enacted the first permissive exemption by-law for 39 seniors housing facilities that had been in existence prior to 1974. Council also adopted a policy that no Seniors Housing

project constructed after March 31, 1974, should be approved for permissive exemptions, and that future applicants requesting permissive tax exemptions should be denied.

On April 25, 2023, Council received the report entitled 2022 Property Tax Exemptions for information in accordance with section 219(2)(c) of the *Vancouver Charter*. This by-law is in accordance with the objectives and policies set out in that report.

City Manager's Comments

The City Manager concurs with the foregoing recommendations.

Context and Background

The *Vancouver Charter* includes a variety of mandatory or statutory tax exemptions which are primarily administered by BC Assessment. City Council is also authorized to provide discretionary or permissive exemptions that meet certain criteria, but Council has not approved any new permissive exemptions in decades.

Discussion

Vancouver differs from other BC municipalities as it is primarily governed by the *Vancouver Charter*, and not the *Community Charter*. The City's property tax exemptions are set out in sections 396 to 396F of the *Vancouver Charter*. The *Vancouver Charter* includes more automatic or statutory exemptions than the *Community Charter*. Because of this, other municipalities in BC are more reliant upon permissive exemptions than Vancouver.

Prior to 1974, seniors housing and community care facilities in Vancouver were granted a statutory exemption from taxes. At the time, there were 39 seniors housing facilities that met the exemption criteria. The Province then amended the *Vancouver Charter*, transferring the exemption decision for any new seniors housing to Council. However, the pre-existing 39 facilities were protected from the change in the *Vancouver Charter*, and continued to be exempt from taxes.

The Province later amended the *Vancouver Charter* to clarify that in order for the properties to be exempt from taxation, Council had to enact a by-law granting that exemption.

In 1994, Council enacted the first permissive exemption by-law for the 39 seniors housing facilities that had been in existence and had been protected from taxation prior to 1974. A similar by-law has been enacted every year. Council also adopted a policy that no Seniors Housing project constructed after March 31, 1974 should be approved for permissive exemptions, and that future applicants requesting permissive tax exemptions should be denied. Council instructed staff to communicate this policy to all future applicants.

In 2010, the Province further amended the *Vancouver Charter* by enacting section 396F, which grants Council broad discretionary power to enact by-laws to exempt not-for-profit properties from taxation for up to 10 years. Section 396F is similar to the permissive exemption powers granted to other BC municipalities under the *Community Charter*.

In September 2011, City of Vancouver staff reported to Council that the City's extensive grant programs are a more effective, flexible, transparent and accountable process for disbursing public funds than a permissive tax exemption program. According to the 2011 Property Tax Exemptions Report, "Council has since adopted the policy that the City will continue to support not-for-profit organizations through the existing range of statutory property tax exemptions available under

section 396(1) and the City's extensive grant programs, but will not consider the use of permissive property tax exemptions." While the *Vancouver Charter* includes provisions for permissive exemptions, Council has instead chosen to rely on existing statutory exemptions and grant programs. The City continues to receive exemption requests for consideration each year, and Council relies on staff to respond by citing the existing Council policy.

Since Council enacted the first permissive exemption by-law in 1994 for the 39 seniors housing facilities, the number of eligible properties for exemption had fallen over time to 37 properties in 2023, and a further reduction of 1 property for 2024; bringing the total eligible properties for exemption to 36. One property that is no longer eligible for senior housing exemption in 2024 is to be removed as the property will be redeveloped to provide social housing exclusively for women, not seniors.

Financial Implications

The 2024 financial impact of this by-law for exemption of seniors housing properties built before 1974 is expected to be \$1,178,300 in foregone General Purpose tax levy which represents approximately 0.11% of the overall levy. Any forgone taxes are borne by non-exempt properties.

Legal Implications

The proposed by-law is authorized by section 396F of the *Vancouver Charter* and grants a tax exemption to the named properties in the by-law.

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APPENDIX A
BY-LAW NO. _____

**A By-law to exempt from taxation certain lands
and improvements pursuant to
section 396 of the Vancouver Charter**

THE COUNCIL OF THE CITY OF VANCOUVER, in public meeting, enacts as follows:

1. Pursuant to sections 396(1)(g) and 396F of the *Vancouver Charter*, Council exempts from real property taxation for the year 2024 the following lands and improvements:

2024 EXEMPT SENIORS HOUSING

<u>Name and Address No.</u>	<u>Assessment Roll No</u>	<u>Legal Description</u>	<u>Parcel Identifier Numbers</u>
Baptist Foundation of BC 106-15300 54A Ave Surrey BC V3S 6T4	024-266-772-26-0000	Lot 1 Block 3 District Lot 336 Plan BCP 13061	026-038-218
Baptist Foundation of BC 106-15300 54A Ave Surrey BC V3S 6T4	024-765-266-06-0000	Lot A, Block 3, District Lot 336, Plan LMP42065	024-525-511
Baptist Housing Society of BC 106-15300 54A Ave Surrey BC V3S 6T4	014-631-232-04-0000	Lot 2, Block 71, District Lot 264A, Plan 11322	009-116-796
Hopehill Living In Community Society 3350 5th Ave E Vancouver V5M 1P4	021-634-300-04-0000	Lot C, Section 29 THSL, Plan BCP23618	026-666-511
Hopehill Living In Community Society 3350 5th Ave E Vancouver V5M 1P4	021-634-300-52-0000	Lot B, Section 29 THSL, Plan BCP23618	026-666-502
Hopehill Living in Community Society 3350 5th Ave E Vancouver V5M 1P4	021-634-300-92-0000	Lot A, Section 29 THSL, Plan BCP23618	026-666-499
Brightside Community Homes Foundation 300 – 905 Pender St W Vancouver V6C 1L6	027-605-113-66-0000	Lot 3, Block 58, District Lot 185, Plan VAP92	015-757-366

Brightside Community Homes Foundation 300 – 905 Pender St W Vancouver V6C 1L6	002-638-077-07-0000	Lot D, Block 221, District Lot 526, Plan 13958	007-987-072
Brightside Community Homes Foundation 300 – 905 Pender St W Vancouver V6C 1L6	014-641-234-20-0000	Lot 11, Except part in Explanatory Plan 17049, and Lot 12, except part in Ref Plan 1708 and part in Explanatory Plan 17049 of the north 1/2 of Lot B, Block 154, District Lot 264A, Plans 1141 and 1771	014-875-829 014-877-261
Brightside Community Homes Foundation 300 – 905 Pender St W Vancouver V6C 1L6	013-645-194-47-0000	Lot C, Block 28, District Lot 200A, Plan 197(Explanatory Plan 9473)	012-145-564
Brightside Community Homes Foundation 300 – 905 Pender St W Vancouver V6C 1L6	002-648-078-05-0000	Lots 19 and 20, Block 302, District Lot 526 Plan VAP1058	015-014-878 015-014-860
Brightside Community Homes Foundation 300 – 905 Pender St W Vancouver V6C 1L6	014-665-230-68-0000	Lot 30 of Lot D, Block 160, District Lot 264A, Plan 10940	009-226-885
Brightside Community Homes Foundation 300 – 905 Pender St W Vancouver V6C 1L6	014-670-230-85-0000	Lot A Block 160 Plan EPP109796 District Lot 264A	031-403-166
Brightside Community Homes Foundation 300 – 905 Pender St W Vancouver V6C 1L6	014-683-230-82-0000	Lot F, Block 171, District Lot 264A, Plan 13858	008-003-408
Brightside Community Homes Foundation 300 – 905 Pender St W Vancouver V6C 1L6	023-722-283-48-0000	Lot B, District Lot 37, Plan LMP16032	018-710-247
Broadway Pentecostal Benevolent Association of British Columbia 2700 Broadway E Vancouver V5M 1Y8	021-650-274-27-0000	Lot D, Block 22, Section 34, North Half, Town of Hastings Suburban Lands, Narrative Plan 15011	007-711-565

Calling Ministries 109-4425 Trafalgar St Vancouver V6L 2M7	004-710-072-06-0000	Lot A (Explanatory Plan 7180), Block J District Lot 2027, Plan VAP5702	011-090-235
Chau Luen Kon Sol Society of Vancouver 102-325 Keefer St Vancouver V6A 1X9	013-192-592-92-0000	Lot B, Block 122, District Lot 196, Plan 13208	008-706-221
Christ Church of China 300 Pender St E Vancouver V6A 1T9	013-192-592-04-0000	Lot A, Block 122, District lot 196, Plan 13208	008-706-212
Columbus Charities Association 231 – 5589 Byrne Rd Burnaby V5J 3J1	023-306-720-45-0000	Lot 2, Blocks 69, 70 and 155 to 157, District Lot 37, Plan VAP13188	008-721-670
Finnish Canadian Rest Home Association 2288 Harrison Dr Vancouver V5P 2P6	025-828-251-94-0000	Lots 12 to 15 and B, Block 23, Fraserview, Plans 20067 and 8574	006-862-632 010-041-842 010-041-851 010-041-877 010-041-885
Finnish Canadian Rest Home Association 2288 Harrison Dr Vancouver V5P 2P6	025-828-258-02-0000	Lot 1 Block 24 Plan EPP96810 District Lot Fraserview	031-159-923
King Edward Court Society 2751 King Edward Ave W Vancouver V6L 1T8	004-710-072-95-0000	Lot E, Block G, District Lot 2027, Plan VAP16624	007-396-953
Kiwanis Vancouver Senior Citizens Housing Society 1125 Howe St Flr 12 Vancouver V6Z 2K8	012-125-832-84-0000	Lot B, Block E, District Lot 318, Plan 13136	008-724-482
Kiwanis Vancouver Senior Citizens Housing Society 1125 Howe St Flr 12 Vancouver V6Z 2K8	025-300-811-05-0000	North 1/2 of Lot 4 of Lot A, Block 71, Fraserview, Plan 11199	009-127-691

M. Kopernik (Nicolaus Copernicus) Foundation 3150 Rosemont Dr Vancouver V5S 2C9	025-817-300-22-0000	The westerly 217 feet only of Lot 44, District Lot 334, Plan 14240 (which portion is used as a low rental apartment for seniors & has the civic address of 3132 Rosemont Drive)	007-881-002
Mennonite Senior Citizens Society of British Columbia 1750 41st Ave E Vancouver V5P 4N5	019-755-237-51-0000	Lot A, Blocks 1 and 2, District Lot 717, Plan 14859	007-719-230
New Chelsea Society 205-4300 North Fraser Way Burnaby V5J 0B3	014-270-670-95-0000	Lot 1 of Lot B, Block 166, District Lot 264A, Plan 8570, except for that portion currently leased to Telus for their cell towers	010-017-712
New Chelsea Society 205-4300 North Fraser Way Burnaby V5J 0B3	014-693-253-64-0000	Lot 1, Blocks D and 13, Plan VAP 13938, District Lot 195, Except Firstly part in SRW Plan 17162 and Secondly Portion in BCP10046	007-990-278
Parish of St Paul Vancouver 2750 Rupert St Vancouver V5M 3T7	027-609-117-44-0000	Lots 4 West Half and 5, Block 37, District Lot 185, Plan 92	015-741-010 015-741-001
Roman Catholic Archbishop of Vancouver John Paul II Pastoral Centre 4885 Saint John Paul II Way Vancouver V5Z 0G3	013-596-196-49-0000	Lots 19 to 25, Block 85, District Lot 196, Plan VAP196	015-565-572 015-565-599 015-565-602 015-565-611 015-565-637 015-565-645 015-565-653
Society for Christian Care of Elderly 216 – 1628 1st Ave W Vancouver V6J 1G1	027-613-119-54-0000	Lot 2, Block 12, District Lot 185, Plan 14172	008-477-426
South Amherst Housing Society 405 Powell Street Vancouver V6A 1G7	025-244-805-96-0000	Lot 8, Block 2, Fraserview, Plan 8393	010-113-606
The V E L Housing Society 101-1717 Adanac St Vancouver V5L 4Y9	014-577-259-06-0000	Lots 1-3, Block 20, District Lot 184, Plan VAP178	015-684-695 015-684-709 015-684-717

The V E L Housing Society 101-1717 Adanac St Vancouver V5L 4Y9	014-596-250-04-0000	Lot E, 2 & 3 of Lot 8 Block D, District Lot 183, Plan 6254 & 729	010-924-281 015-163-512 015-163-539
Ukrainian Senior Citizens Housing Society 7007 Kerr St Vancouver V5S 3E2	025-300-810-95-0000	Lot 3 of Lot A, Block 71, Fraserview, Plan 11199	009-127-682

2. A decision by a court that any part of this By-law is illegal, void, or unenforceable severs that part from this By-law, and is not to affect the balance of this By-law.

3. This By-law is to come into force and take effect on the date of its enactment.

ENACTED by Council this _____ day of _____, 2023

 Mayor

 City Clerk

