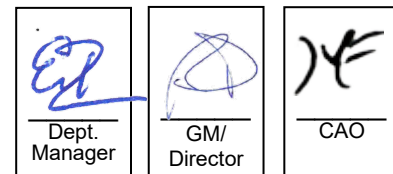


AGENDA INFORMATION	
☒ Regular Meeting	Date: <u>September 21, 2026</u>
☐ Other:	Date: _____



The District of North Vancouver REPORT TO COUNCIL

September 3, 2026
File: 05.1930

AUTHOR: Daniel So, Section Manager, Revenue and Taxation

SUBJECT: **2024-2027 Taxation Exemptions by Council Bylaw 8636, 2023 Amendment Bylaw 8818, 2026 (Amendment 2)**

RECOMMENDATION:

THAT “2024-2027 Taxation Exemptions by Council Bylaw 8636, 2023 Amendment Bylaw 8818, 2026 (Amendment 2)” be given FIRST, SECOND, and THIRD Readings.

REASON FOR REPORT:

This report presents amendments required to reflect changes in ownership or use of two properties included in 2024-2027 Taxation Exemptions by Council Bylaw 8636, 2023.

SUMMARY:

In 2023, Council adopted Bylaw 8636, which provides taxation exemptions for the 2024 through 2027 taxation years. Since adoption, ownership or use of certain properties has changed. This amending bylaw updates the exemptions to reflect these changes and ensures that all active permissive tax exemptions continue to comply with the *Community Charter* and the District’s Taxation Exemptions by Council Guidelines Policy.

BACKGROUND:

Under section 224 of the *Community Charter*, Council may adopt a bylaw by October 31 each year to exempt specific land, improvements, or both from municipal taxation for the following year. In 2023, Council approved Bylaw 8636, which provides taxation exemptions for the 2024 through 2027 taxation years. Since the bylaw was adopted, the ownership or use of certain properties has changed, and the bylaw now requires amendment to reflect these changes.

Proposed Amendments:

Canadian Mental Health Association, North and West Vancouver Branch – 1286 Chamberlain Drive

The Canadian Mental Health Association, North and West Vancouver Branch, no longer operates at this location. The proposed amendment will remove this property from the Bylaw, and the previously granted permissive tax exemption, valued at approximately \$5,000 annually, will no longer apply to the property.

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Amendment Bylaw 8818, 2026 (Amendment 2)**

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The Woods Arts and Wellness Society – Units 117, 117A, 116A and 115, Delbrook Avenue
The Woods Arts and Wellness Society is no longer the registered owner of these units. They now lease the same units from EESO Foundation. The Society continues to provide nature and art-based therapy to individuals and groups in the space. The proposed amendment will update the property ownership information in the Bylaw.

EXISTING POLICY:

Section 224 of the *Community Charter* (SBC 2003, c. 26); Taxation Exemptions by Council Guidelines Policy.

ANALYSIS:

Timing/Approval Process:

Under section 224 of the *Community Charter*, Council must adopt the amending bylaw by October 31, 2026 for exemptions to take effect for the 2027 taxation year.

The proposed amendments align the Bylaw with the current ownership and use of the affected properties. Removing the Chamberlain Drive property avoids continuing an exemption where the qualifying organization no longer operates, while updating the Delbrook Avenue ownership information preserves the exemption for an eligible use that continues at the same location.

Respectfully submitted,



Daniel So
Section Manager, Revenue and Taxation

Attachment 1: 2024-2027 Taxation Exemptions by Council Bylaw 8636, 2023 Amendment Bylaw 8818, 2026 (Amendment 2)

**SUBJECT: 2024-2027 Taxation Exemptions by Council Bylaw 8636, 2023
Amendment Bylaw 8818, 2026 (Amendment 2)**

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REVIEWED WITH:					
☐ Business and Economic	_____	☐ Finance	_____	External Agencies:	
☐ Bylaw Services	_____	☐ Fire Services	_____	☐ Library Board	_____
☐ Clerk's Office	_____	☐ GIS	_____	☐ Museum and Archives	_____
☐ Climate and Biodiversity	_____	☐ Human Resources	_____	☐ NSEM	_____
☐ Communications	_____	☐ Integrated Planning	_____	☐ NS Health	_____
☐ Community Planning	_____	☐ ITS	_____	☐ NVRC	_____
☐ Development Engineering	_____	☐ Parks	_____	☐ RCMP	_____
☐ Development Planning	_____	☐ Real Estate	_____	☐ Other:	_____
☐ Engineering Operations	_____	☐ Review and Compliance	_____		
☐ Environment	_____	☐ Solicitor	_____		
☐ Facilities	_____	☐ Utilities	_____		

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The Corporation of the District of North Vancouver

Bylaw 8818

A bylaw to amend 2024-2027 Taxation Exemptions by Council Bylaw 8636, 2023

The Council for The Corporation of the District of North Vancouver enacts as follows:

Citation

1. This bylaw may be cited as “2024-2027 Taxation Exemptions by Council Bylaw 8636, 2023 Amendment Bylaw 8818, 2026 (Amendment 2)”.

Amendments

2. 2024-2027 Taxation Exemptions by Council Bylaw 8636, 2023 is amended as follows:
 - a) Item 13 within Section 2.a.ii is deleted in its entirety and replaced by the words “10. [Deleted]”.
 - b) The words “registered in the name of The Woods Arts and Wellness Society” are deleted where they appear in Section 2.a.ii, items 20, 21, 22, and 23 and replaced by the words “registered in the name of EESO Foundation and leased to The Woods Arts and Wellness Society”.

Effective Date

3. The effective date of this bylaw is January 1, 2027, to December 31, 2027.

READ a first time

READ a second time

READ a third time

ADOPTED

Mayor

Corporate Officer

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