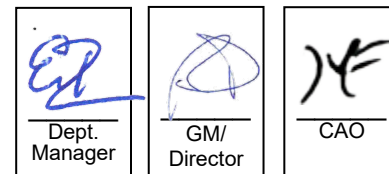


AGENDA INFORMATION	
☒ Regular Meeting	Date: September 21, 2026
☐ Other:	Date: _____



The District of North Vancouver REPORT TO COUNCIL

September 3, 2026
File: 05.1930

AUTHOR: Daniel So, Section Manager, Revenue and Taxation

SUBJECT: 2027-2030 Royal Canadian Legion Branch 114 Lynn Valley, Permissive Tax Exemption Bylaw 8820, 2026

RECOMMENDATION:

THAT “2027-2030 Royal Canadian Legion Branch 114 Lynn Valley, Permissive Taxation Exemption Bylaw 8820, 2026” be given FIRST, SECOND, and THIRD readings;

AND THAT the Clerk is directed to provide notice in accordance with s.227 of the *Community Charter* prior to adoption.

REASON FOR REPORT:

The purpose of the Bylaw is to extend the exemption from taxation for the Royal Canadian Legion Lynn Valley Branch located at 1630 Lynn Valley Road.

SUMMARY:

Staff recommends that Council continue the permissive tax exemption for the Royal Canadian Legion Lynn Valley Branch property through a separate bylaw, which has been in place for sixteen years. While the Legion does not meet the qualifying criteria under the District’s Taxation Exemptions by Council Guidelines Policy because it operates a liquor primary club on the premise, its facility supports its legislated mandate and provides significant services to veterans, community organizations and residents, including charitable fundraising, veteran services, commemorative events and community programming. Continuing the separate bylaw recognizes the Legion’s distinct status, historical significance, and the ongoing community benefits provided by the organization.

BACKGROUND:

The Royal Canadian Legion is incorporated and governed by special federal and provincial legislation, including the *Act to Incorporate The Royal Canadian Legion* (SC 1948, c. 84) and the *Royal Canadian Legion Act* (SBC 1956, c. 53). These statutes establish the Legion’s functions and objectives and provide authority for the operation and control of its assets.

The Legion’s mandate includes serving the welfare and needs of veterans who have served in the Canadian Forces, members of the RCMP, and their families. It is also mandated to

SUBJECT: 2027-2030 Royal Canadian Legion Branch 114 Lynn Valley, Permissive Tax Exemption Bylaw 8820, 2026

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encourage, promote and support community service and charitable and philanthropic purposes.

The Legion does not qualify under the District's Taxation Exemptions by Council Guidelines Policy because it operates a liquor primary club. The Policy otherwise continues to achieve its intended objectives, but does not specifically address organizations whose operations and use of assets are governed by special legislation.

The operation of a pub within its building supports the Legion's broader legislated mandate. The Legion uses its facilities and services to raise funds for charitable and community purposes. It hosts veteran services, community groups and commemorative events, including Remembrance Day ceremonies and the Poppy Campaign. The facility provides an accessible and affordable venue for local groups. Over the years, the Legion has supported local sports organizations, PACs, youth organizations, and service organizations in the community.

Given the Legion's long standing legislative status, historical significance, and contribution to the community, staff recommends that Council continue to provide a permissive tax exemption for the Legion's branch property through a separate bylaw. Continuing the separate bylaw maintains the established approach while recognizing that the Legion's circumstances are distinct from those properties considered under the District's general Permissive Tax Exemption Policy.

EXISTING POLICY:

Act to Incorporate The Royal Canadian Legion (SC 1948, c. 84); *Royal Canadian Legion Act* (SBC 1956, c. 53); Section 224 of the *Community Charter* (SBC 2003, c. 26); Taxation Exemptions by Council Guidelines Policy.

ANALYSIS:

Section 224(4)(a) of the Community Charter permits a permissive tax exemption for a term of up to 10 years. Consistent with the previous exemption term, staff propose a four-year exemption from 2027 through 2030. During that period, the District will review the Legion's eligibility and continued philanthropic activities in support of the community. If those activities cease or the property no longer qualifies, the exemption will not continue.

Timing/Approval Process:

Bylaw must be approved before October 31, 2026 to be in effect for the 2027 taxation year.

Financial Impacts:

Based upon 2026 exempt assessment valuation, the District will forgo \$23,503 of taxation revenue.

Taxes	Class 6		Class 8		Total	
Municipal	\$	22,288	\$	1,215	\$	23,503
Other agencies		22,492		730		23,222
	\$	44,780	\$	1,945	\$	46,725

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Tax Exemption Bylaw 8820, 2026**

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Legislation governing other taxing jurisdictions provides similar exemption of agency taxes once provided through municipal council bylaw. In total \$46,725 would be attributable to assisting in the charitable benefits provided by the Legion.

Liability/Risk:

There is limited risk of precedent setting as the Legion is distinct in its special creation through legislation, along with its historical significance and national symbolism.

Respectfully submitted,



Daniel So
Section Manager, Revenue and Taxation

**Attachment 1: 2027-2030 Royal Canadian Legion Branch 114 Lynn Valley, Permissive Tax
Exemption Bylaw 8820, 2026**

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 8820

A bylaw to exempt certain lands and improvements from municipal taxation pursuant to sections 224(2)(a) of the *Community Charter* (SBC Chap 26)

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

Citation

1. This bylaw may be cited as “2027-2030 Royal Canadian Legion Branch 114 Lynn Valley Permissive Taxation Exemption Bylaw 8820, 2026”.

Exemptions under section 224 of the *Community Charter*

2. The following lands and improvements are exempt from taxation levied pursuant to section 224(2) of the *Community Charter* for the period 2027 to 2030:
 - 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:
 1. The Royal Canadian Legion Branch 114 Lynn Valley – Community Lodge Club. Lot 24, District Lots 2087 & 2088, Plan 14752, PID: 007-749-244 (1630 Lynn Valley Road, registered in the name of Lynn Valley (British Columbia/Yukon Command No.114) Branch of the Canadian Legion – Roll # 052-1475-2230-7)

Exemption to remain in effect for a 4 year period based on the continuance of charitable and philanthropic purposes as set out per legislation. Upon any modification to the Legion’s use of the land and improvement for charitable and philanthropic purposes as set out per legislation the current exemption will terminate at December 31st of the year of any amendment.

READ a first time

READ a second time

READ a third time

NOTICE

ADOPTED

Mayor

Corporate Officer