## The Corporation of the District of North Vancouver

## **Bylaw 8380**

A bylaw to exempt from taxation certain places of public worship.

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

#### Citation

1. This bylaw may be cited as "2020 – 2023 Taxation Exemptions for Places of Public Worship Bylaw 8380, 2019".

## Statutory Exemptions under Section 220(1)(h) of the Community Charter

- 2. The following property used pursuant to Section 220(1)(h) of the *Community Charter* (buildings used for public worship and the lands on which those buildings stand) is exempt from taxation imposed under the Annual Tax Rates Bylaw:
  - a) Lot A, Block 13, District Lot 543, Plan 3766, PID: 012-216-526, Roll # 130-0152-8410-7 (Trustees of the Congregation of Deep Cove Gospel Hall, 4544 Cove Cliff Road);
  - b) Lot B, Block 59, District Lot 552, Plan 4680, PID: 011-417-803, Roll # 010-0173-2300-2 (North Vancouver Islaamic Association (Masjid Ar-Rahman), 1390 West 15th Street);
  - c) Lot 2, Block 10, District Lot 594, Plan LMP4072, PID: 017-754-551, Roll # 021-7407-2010-4 (Pentecostal Assemblies of Canada (Avant Life Church), 4840 Capilano Road);
  - d) Lot 2, Block N, District Lots 598 to 601, Plan 11457, PID: 009-062-335, Roll # 020-0294-4600-7 (Parish of St. Catherine's Capilano, 1058 Ridgewood Drive);
  - e) Lot A, District Lot 600, Group 1, Plan EPP41237, PID: 029-338-875 Roll # 020-3412-3700-0 (The Trustees of the Congregation of Highlands United Church, 3255 Edgemont Boulevard);
  - f) Lot 1, Block 2, District Lot 600, Plan 16967, PID: 007-335-946, Roll # 011-1696-7000-7 (Gloria Dei Lutheran Church, 1110 Gladwin Drive);
  - g) Lot 1, Block 11, District Lot 624, Plan 10725, PID: 009-395-857 Roll # 130-0158-7500-8 (The Bridge Community Church of North Vancouver, 1384 Deep Cove Road);

- h) Lot 27 Except Part in Plan 18832 District Lot 624, Plan 18740, PID: 007-094-515, Roll # 110-1874-0265-5 (Roman Catholic Archbishop of Vancouver (St. Pius X Parish), 1150 Mt. Seymour Road);
- i) Lot A of Lot 11, District Lot 622, Plan 21681, PID: 010-530-061, Roll # 110-2168-1000-0 (Trustees of the Congregation of Mount Seymour United Church, 1200 Parkgate Avenue);
- j) Lot 1, Blocks 18 and 19, District Lot 2022, Plan 14937, PID: 007-781-580, Roll # 070-1493-7000-8 (Roman Catholic Archbishop of Vancouver (St. Stephen's Church), 1330 East 24<sup>th</sup> Street);
- k) Lot D, Block 34, District Lot 2022, Plan 8374, PID: 010-115-510, Roll # 070-0706-3000-3 (Trustees of the Lynn Valley Congregation of Jehovah's Witnesses, 2626 Mountain Highway);
- Lots A and B, Block 35, District Lot 2022, Plan 17292, PID: 007-290-110, Roll # 070-1729-2000-0 and Roll # 070-1729-2010-8 (Westlynn Baptist Church, 1341 East 27th Street);
- m) The North ½ of Block 45, District Lot 2022, Plan 1000, PID: 015-037-801, Roll # 070-0708-1300-0 (New Life Christian Centre Society, 2800 Mountain Highway);
- n) Lot 1, Block 54, District Lot 2022, Plan 20270, PID: 005-085-802, Roll # 051-2027-0000-3 (Lynn Valley Full Gospel Church, 1160 East 29th Street);
- o) Lot 1, Block 7, District Lot 2023, Plan 15925, PID: 007-605-331, Roll # 052-1592-5000-5 (The Synod of the Diocese of New Westminster (St. Clement's Anglican Church), 3400 Institute Road);
- p) Lot 6, District Lot 2025, Plan 17012, PID: 007-332-874, Roll # 050-1701-2050-3 (The Church of Jesus Christ of Latter Day Saints in Canada, 941 Lynn Valley Road);
- q) Lot 1, Blocks 5 to 13, District Lot 2025, Plan 16313, PID: 007-511-221, Roll # 050-1631-3000-0 (The Hillside Baptist Church of North Vancouver, B.C., 870 Lynn Valley Road);
- r) Lot A (EP6080) and Amended Lot 5 (EP6080), Block 20, District Lot 2026, Plan 3837, PID: 012-122-785, Roll # 040-0768-8600-X & PID: 012-122-777, Roll # 040-0769-0500-4 (Trustees of the Congregation of the North Lonsdale United Church, 3380 Lonsdale Avenue);
- s) Lot 7 of Lot A, Block 23, District Lot 2026, Plan 2783, PID: 013-398-229, Roll # 040-0770-1800-1 (Kings Road Baptist Church, 131 East Kings Road);

- t) Lot 1 of Lot 4, Blocks 25 to 29, District Lot 2026, Plan 14209, PID: 007-894-376, Roll # 040-1420-9000-X (The Parish of St. Martin's North Vancouver, 195 East Windsor Road);
- u) Lot A, Block 8, Westlynn Plan 17299, PID: 007-289-952, Roll # 070-1729-9000-9 (Mount Olivet Lutheran Church of North Vancouver, 1700 Mountain Highway);
- v) Lot J, Block 4, South East ¼ of District Lot 617, Plan 1229, PID: 014-851-318, Roll # 030-0379-0000-5 (BC Conference of Mennonite Brethren Churches (North Shore Pacific Grace MB Church), 515 West Windsor Road);
- w) Air Space Parcel 1, District Lot 2023, Group 1, New Westminster District Air Space Plan EPP66669, PID: 030-005-043, Roll #051-6666-6900-7 (Trustees of the Congregation of Lynn Valley United Church Pursuant to the United Church of Canada Act, 3201 Mountain Hwy).

## Permissive Exemptions under Section 224(2)(f)(i) of the Community Charter

- 3. The area of land surrounding the exempt building set apart for public worship, for all those properties outlined in Section 2 of this Bylaw, (excluding the area of land described below) are exempt from taxation imposed under the Annual Tax Rates Bylaw.
  - a) Lot 27 REM, District Lot 624, Plan 18740 Except Plan 18832, PID: 007-094-515, Roll # 110-1874-0265-5 the portion marked A on the attached plan Schedule A and described as follows:
    - commencing at the southwest corner, thence east along the lot line for 14 metres, thence north along a line parallel to the west property line for 40 metres, thence west for 14 metres, along a line parallel to the south lot line south to and along the west lot line returning to the point of commencement, containing 560 m<sup>2</sup> (St. Pius X Church, 1150 Mt. Seymour Road);
  - b) Lot 1, Blocks 18 and 19, District Lot 2022, Plan 14937, PID: 007-781-580, Roll # 070-1493-7000-8 the portion marked B (being the combined B1 and B2) on the attached plan Schedule B and described as follows:
    - commencing at the southeast corner, thence west along the south lot line for 50 metres, thence north along a line parallel to the east lot line for 37 metres, thence east along a line parallel to the south lot line for 16.5 metres, then north along a line parallel to the east lot line for approximately 20.7 metres to the southwest corner of Lot 2 in Plan 14937, thence following first to the east the lot lines returning to the point of commencement, containing 2545 m² (St. Stephen's Church, 1330 East 24th Street);

- c) Lot 1, Block 54, District Lot 2022, Plan 20270 the portion marked C on the attached plan Schedule C, PID: 005-085-802, Roll # 051-2027-0000-3 (Lynn Valley Full Gospel Church, 1160 East 29th Street);
- d) Lot B, Block 59, District Lot 552, Plan 4680, the portion marked D on the attached plan Schedule D, PID: 011-417-803, Roll # 010-0173-2300-2 (North Vancouver Islaamic Association, 1390 West 15th Street).

# Permissive Exemptions under section 224(2)(f)(ii) and (iii) of the Community Charter

- 4. In relation to property that is exempt under Section 220(1)(h), the following halls that the council considers are necessary to the exempt building and the land on which the halls stand, and the area of land surrounding the halls, are exempt from taxation imposed under the Annual Tax Rates Bylaw to the extent of 30% of the value of the lands and improvements for the property on the Assessment Roll:
  - a) the part of the portion of Lot 1, Blocks 18 and 19, District Lot 2022, Plan 14937, PID: 007-781-580, Roll # 070-1493-7000-8 marked B2 on the attached plan Schedule B that is described as follows:
    - commencing at a point on the south lot line 30 metres from the southeast corner thence north along a line parallel to the east lot line for 37 metres, thence west along a line parallel to the south lot line for 20 metres, thence south along a line parallel to the east lot line for 37 metres, thence east along the south lot line for 20 metres to the point of commencement, containing an area of 740 m² (1330 East 24th Street, and associated with St. Stephen's Church);
  - b) the portion of Lot 27 REM, District Lot 624, Plan 18740 and Lot 27 REM, except Plan 18832 marked A on the attached Schedule A, PID: 007-094-515, Roll # 110-1874-0265-5 (1150 Mount Seymour Road, and associated with St. Pius X Parish).

#### Verification of use

5. The tax exemptions provided in sections 2, 3, and 4 are subject to the owners annually verifying to the Municipal Clerk that the property is used in accordance with section 220 of the Community Charter.

#### **Schedules**

6. Schedules A through D are attached and form part of this Bylaw.

#### **Effective Date**

7. The effective date of this bylaw is January 1, 2020 to December 31, 2023.

**READ** a first time September 30<sup>th</sup>, 2019 **READ** a second September 30<sup>th</sup>, 2019

**READ** a third time September 30<sup>th</sup>, 2019

**ADOPTED** October 28th, 2019

Mayor

Certified a true copy

Municipal Clerk







