

ATTACHMENT B

Jurisdictional Review of Permissive Tax Exemptions Related to Housing

Municipality	Criteria Specific to Housing?	Most Recent Policy Date	Types of Housing	Duration of Exemption	Exemption Amount									
City of Abbotsford	Yes	2023-MAY-29	<p>First Stage: Emergency shelters, extreme weather shelters, youth safety houses, and transition housing. No rent is collected.</p> <p>Second Stage: Recovery homes, transitional housing, and supportive housing (homelessness). Rent collected as a program fee, supported by income assistance.</p> <p>No provisions noted for social or non-market housing.</p>	<p>Four (4) years for Non-Profits, Community Care Facilities and Athletic or Services Clubs, subject to annual renewal.</p> <p>Ten (10) years for Places of Worship and Independent School, subject to annual renewal.</p>	<table border="1" data-bbox="1367 412 1976 558"> <tr> <td data-bbox="1367 412 1570 532">Percentage of total services or programs benefiting residents of the City:</td> <td data-bbox="1570 412 1774 461">Greater than or equal to 75%</td> <td data-bbox="1774 412 1976 461">100% Exemption</td> </tr> <tr> <td></td> <td data-bbox="1570 461 1774 532">Greater than or equal to 25% and less than 75%</td> <td data-bbox="1774 461 1976 532">50% Exemption</td> </tr> <tr> <td></td> <td data-bbox="1570 532 1774 558">Less than 25%</td> <td data-bbox="1774 532 1976 558">No Exemption</td> </tr> </table> <p>Exemptions are generally for 100% of the assessed value but policy articulates the percentage can be at Council's discretion. No annual funding cap.</p>	Percentage of total services or programs benefiting residents of the City:	Greater than or equal to 75%	100% Exemption		Greater than or equal to 25% and less than 75%	50% Exemption		Less than 25%	No Exemption
Percentage of total services or programs benefiting residents of the City:	Greater than or equal to 75%	100% Exemption												
	Greater than or equal to 25% and less than 75%	50% Exemption												
	Less than 25%	No Exemption												
District of Central Saanich	Yes	2023-JUN-16	<p>Supportive housing for seniors or persons with disabilities. Non-market housing must include supportive services for seniors or persons with disabilities.</p> <p>New affordable rental housing and existing affordable rental housing.</p>	<p>Supportive – exemption follows a 4-year cycle.</p> <p>New affordable housing – 5-year term, final year for applications is 2030.</p> <p>Existing affordable housing – approved exemptions will last until 2027, final year for application is 2026.</p>	<p>Regular PTE policy is separate from Affordable Housing PTE policy.</p> <p>Regular PTE policy will not exceed 1.5% of current year's total budgeted property tax requisition.</p> <p>Exemptions are for 100% of the assessed value. No limit noted on affordable housing PTE policy.</p> <p>Council presentation noted that reports will be brought back to Council after each sunset date in 2026 and 2030 to report back to Council with options for extending the PTEs.</p>									

Municipality	Criteria Specific to Housing?	Most Recent Policy Date or Review	Types of Housing	Duration of Exemption	Exemption Amount
Duncan	No	2016-JUN-20	No provisions noted for social or non-market housing.	Not specifically articulated in policy, bylaw brought forward each year.	N/A
Golden	Yes	2016-APR-19	Special needs and supportive housing and non-market affordable housing owned and operated by a non-profit society.	Exemptions are on a 2-year cycle.	Exemptions are for 100% of the assessed value, funding cap is up to 1.25% of the current year's total budgeted property tax requisition
Kamloops	Yes	2005-APR-26	Short-term housing including emergency shelters, temporary supported housing, and group homes.	Exemptions are on a 5-year cycle with an annual declaration.	Exemptions are for 100% of the assessed value. Funding cap is determined by Council for each five-year period, all exemptions are reduced if the funding cap is exceeded.
Kelowna	Yes	2017-OCT-01	Short term housing with length of stay up to a maximum of 2 years.	5-year cycle Comprehensive application required year 1 and then at year 4 only. A renewal application is required years 2 and 3.	Exemptions are for 100% of the assessed value, no funding cap.
Ladysmith	No	2012-AUG-07	No provisions noted for social or non-market housing.	Exemptions are on a 3-year cycle. Comprehensive application required year 1 and renewal application years 2 and 3.	Exemptions are for 100% of the assessed value, no funding cap.

Municipality	Criteria Specific to Housing?	Most Recent Policy Date or Review	Types of Housing	Duration of Exemption	Exemption Amount
North Cowichan	No	2013-JUL-13	No provisions noted for social or non-market housing.	Term up to 10 years, bylaw brought forward each year.	Exemptions are for 100% of the assessed value.
District of North Saanich	No	2022-JUN-21	No provisions noted for social or non-market housing.	Exemptions are on a 4-year cycle.	N/A
North Vancouver	No	2007-SEP-10	No provisions noted for social or non-market housing.	Exemptions are on a 3-year cycle.	Financial cap equal to 0.6% of the tax levy applies to Section 224 exemptions (regular PTE's) and excludes section 225 (other special exemption authority) and Section 226 (Revitalization) exemptions.
Prince George	No	2016-APR-15	No provisions noted for social or non-market housing.	Not specifically articulated in policy, bylaw brought forward each year.	Exemptions are generally for 100% of the assessed value.
Sidney	Yes	2015-OCT-13	Affordable workforce rental housing under a Housing Agreement with the municipality.	Not specifically articulated in policy, bylaw brought forward each year.	Exemptions are for 100% of the assessed value, no funding cap.
Victoria	Yes	2021-MAY-06	Short-term emergency or crisis protection, supportive housing for people with special needs, halfway houses, transitional homes, and group homes with supportive staff. Affordable rental housing for specific projects reviewed at Council on 2010-MAR-25, exemption no longer than 10-years.	Exemptions are generally on a 4-year cycle.	Funding cap is up to 1.6% of the current year's total budgeted property tax requisition.