

Report

Date May 15, 2024
Subject Vipassana Association 2024 Grant-in-Aid

File:

PURPOSE

To consider a 2024 grant-in-aid for the Vancouver Island Vipassana Association.

BACKGROUND

At the October 18, 2023, regular meeting of Council, Permissive Tax Exemption Bylaw No. 3928, 2023 (Attachment 1) was adopted. This bylaw exempts certain properties in 2024 from municipal and other local government taxes.

In late April, it was brought to staff's attention that there was an administrative error within the bylaw. The bylaw, as written, only exempted improvements for the Vancouver Island Vipassana Association (VIVA) and not land and improvements, as intended, on their property located at 2359 Calais Road (PID 002-526-620). VIVA is considered a place of worship and is classified as Recreation/Non-Profit (Class 8). The land currently has a 2024 taxable value of \$722,000.

DISCUSSION

VIVA states that the land surrounding the place of worship has vital benefits for the volunteer staff who maintain the facility and for those attending the meditation retreats. Beginning in 2022, the bylaw exempted land and improvements.

Staff reached out to the BC Assessment Authority to see if there was any way that they could exempt the land for the 2024 tax year, as the intent was to exempt land and improvements, not just improvements. Unfortunately, BC Assessment is required to follow the bylaw exactly as written, and any errors cannot be corrected through an amendment to the assessment. Therefore, there is no recourse for correcting this error.

Staff request that Council provide a grant-in-aid to VIVA for the 2024 taxes to correct the error made in the bylaw. The estimated taxes for 2024 is \$4,440. This amount includes all municipal taxes as well as all other government taxes.

OPTIONS

- (Recommended Option)** THAT Council approve a 2024 grant-in-aid to the Vancouver Island Vipassana Association to a maximum amount of \$4,440.
 - By providing a grant-in-aid to VIVA, it will ensure the association receives the tax exemption that was originally intended.
- THAT Council deny staff's request to provide the Vancouver Island Vipassana Association with a 2024 grant-in-aid to a maximum amount of \$4,440.

- By choosing this option, the association will have to pay the estimated \$4,440 of property taxes in 2024.

IMPLICATIONS

If Council approves this grant to a maximum of \$4,440, it will come out of the grant-in-aid budget, and the account will be over budget in 2024. Staff feel that this amount can be reduced in another line item in 2024 without any impact on services.

RECOMMENDATION

THAT Council approves a 2024 grant-in-aid to the Vancouver Island Vipassana Association to a maximum amount of \$4,440.

Report prepared by:



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Report reviewed by:



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General Manager, Corporate Services

Approved to be forwarded to Council:



Ted Swabey
Chief Administrative Officer

Attachment:

- (1) Permissive Tax Exemption Bylaw 3928, 2023