

Meeting Date: September 8, 2026
For: Special Business Meeting
From: Financial Services
Subject: 2027 Permissive Tax Exemptions

Recommendation

THAT Council direct Staff to bring Permissive Tax Exemption Bylaws forward for consideration at the September 22, 2026 Special Business Meeting for the following organizations:

1. Squamish Sikh Society
 2. Squamish Helping Hands Society
 3. Squamish Valley Golf Club
 4. Squamish Search and Rescue Society
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1. Purpose of Report

Staff are seeking Council direction on which permissive tax exemption applications to bring forward for consideration of bylaw readings at the September 22, 2026 Special Business Meeting.

2. What Informed the Recommendation

Pursuant to Section 224 of the *Community Charter*, a Council may, by bylaw, exempt land or improvements or both from property taxes which are referred to as Permissive Tax Exemptions (PTE). A PTE may be granted for up to a 10-year period and Council must give public notice of the proposed PTE bylaws prior to adoption of the bylaws. The *Community Charter* requires that PTE Bylaws be adopted on or before October 31 in a year preceding the applicable tax year (e.g., 2026 for the 2027 tax year).

In addition to legislation, Staff adhere to the District's [Permissive Tax Exemption Policy](#) when determining which applications are eligible for Council consideration.

3. Background

PTE's differ from general statutory tax exemptions granted under Section 220 of the *Community Charter* in that the decision to grant a PTE is at Council's discretion provided that the criteria in Section 224 of the *Community Charter* is met.

Granting of a PTE under Section 224 of the *Community Charter* results in an exemption from all agency property taxes (i.e., school, hospital, Squamish-Lillooet Regional District, Municipal Finance Authority, and BC Assessment property taxes). Further, all PTE's granted result in a redistribution of property taxes to other taxpayers. Consequently, Council should apply discretion when granting PTE's and carefully evaluate the significance and breadth of community-wide benefit the organization provides from the exempted location. Evaluation may also consider the following:

- Whether subsidized services are available to all members of the community

- Fees for services provided
- Available government funding
- Delivery of service without a PTE
- Precedent setting decisions
- The broader financial impact on other taxpayers

4. Project Information

The District's PTE program is an annual program. This year's application period for PTE's closed on July 31, 2026. Staff reviewed the applications that were received to determine compliance with Section 224 of the *Community Charter* and the District of Squamish Permissive Tax Exemption Policy. Four applications met both the legislative and District policy requirements.

The four organizations identified in this report represent the eligible 2027 PTE applications received and reviewed as part of the 2026 intake process. For Council's reference, Appendix B provides a summary of PTE's previously approved by Council through multi-year bylaws that also apply to the 2027 taxation year.

As a general principle, Staff recommend that organizations of a similar nature are granted PTE's for the same number of years. This provides Council the opportunity to consider these similar organizations' PTE's collectively.

Below is a summary of the 2027 PTE applications. The financial impact of Council granting the eligible applicants PTE's is summarized in Appendix A.

Squamish Sikh Society

Squamish Sikh Society promotes and practices Sikh religion, performs weddings, holds events and death ceremonies, provides food, and organizes an annual parade / festival. Everyone is welcome at the Sikh Society. The Sikh Society has two properties, the submitted application is for 37957 Fifth Avenue. The other location has already been granted a PTE for 2027.

37957 Fifth Avenue is vacant land owned by the Sikh Society for future expansion. Currently, this lot is utilized as additional parking on busy days. A one-year PTE (2027) will allow for monitoring of the use of the vacant land.

The estimated PTE for 2027 is \$5,537.

Squamish Helping Hands Society

Squamish Helping Hands Society (SHHS) operates two locations on Third Avenue both of which are leased from the District. The application that has been submitted is for 37870 Third Avenue (Overdose Prevention Site). The other location has already been granted a PTE for 2027.

At 37870 Third Avenue SHHS provides supervision of substance use to prevent harm and death as a result of poisoned drugs. In addition, it provides harm reduction supplies and education on safe substance use as well as overdose prevention training workshops.

The SHHS application meets both legislative and policy requirements. A one-year (2027) PTE will enable a review of the PTE eligibility next year as the lease agreement is month-to-month.

The estimated PTE for 2027 is \$23,814.

Squamish Valley Golf Club

Squamish Valley Golf Club (SVGC) leases land on Mamquam Road from the District of Squamish. SVGC provides golf, curling, squash, and social activities. In addition, SVGC assists in the facilitation of fundraising opportunities for numerous community groups by providing space to host events. Also, it hosts events and functions for the Squamish community.

The land SVGC is leasing from the District is land that the Province provided to the District 'for public golf course and other recreational purposes only'. The lease expires in October 2029. The land was transferred to the District for a nominal value on condition that it would not be used for revenue purposes. In lieu of lease payments, the District and SVGC have contractually agreed, through the lease agreement, subject to Council's approval of the annual PTE, that SVGC will pay approximately \$45,000 in property taxes each year. The PTE is the mechanism to reduce property taxes to \$45,000. Without the PTE, the 2027 property taxes are estimated to be \$104,554.

The SVGC application meets both legislative and policy requirements. A one-year PTE (2027) will align the PTE with the lease terms.

The estimated PTE for 2027 is \$59,554.

Squamish Search and Rescue Society

Squamish Search and Rescue (SSRS) leases land from the District and has constructed a base (steel building structure, tent structure, and washroom trailer) on the site.

SSRS is a volunteer organization. The organization provides free search and rescue services within the District of Squamish as part of their emergency response efforts. They also offer safety education programs to schools among other community events.

The SSRS application meets both legislative and policy requirements. A one-year PTE (2027) will align the PTE expiration cycle with similar organizations.

The estimated PTE for 2027 is \$9,528.

5. Engagement

The *Community Charter* has public notification requirements for permissive tax exemptions. The Finance and Communications departments work together to meet these requirements.

6. Financial Implications

The estimated value of the eligible PTE's is based on the 2026-2035 Financial Plan property tax increase projections for demonstration purposes only. The amounts will be adjusted for actual property tax increases in the year they occur. For 2027 the total value of the PTE's (details above) is estimated to be \$98,433 (projected to be 13.0% increase in the 2026-2035 Financial Plan). The table below outlines the value of the property tax to be redistributed as a result of granting PTE's to all eligible applicants.

Table 1: Property taxes to be redistributed as a result of granting PTE's to all eligible applicants

	2027
Municipal Taxes	\$63,949
Other Taxes ¹	\$34,484
Total	\$98,433

7. Next Steps

Section 224(4)(c) of the *Community Charter* requires that PTE bylaws come into force (be adopted) prior to October 31 in a year preceding the year the exemption applies (i.e., October 31, 2026 for 2027 exemption). Therefore, should the bylaws presented on September 22, 2026 be provided first three readings, and following statutory notices, Staff will bring forward the bylaws for adoption at the October 6, 2026 Regular meeting for consideration of adoption.

Upon adoption, Staff will report the updated bylaws to BC Assessment, which must be before or on October 31, 2026, to update the 2027 tax roll.

8. Alternatives to Recommendation

Option 1:

THAT Council direct Staff to bring Permissive Tax Exemption Bylaws forward for consideration at the September 22, 2026 Special Business Meeting for the following organizations:

1. ...
2. ...

Council may specify the organizations from the list of applicants they wish to consider Permissive Tax Exemption Bylaws for at the September 22, 2026 Special Business Meeting. Those applicants not specified in the Council resolution will be required to pay property taxes.

Option 2:

THAT Council direct Staff not to bring Permissive Tax Exemption Bylaws forward for consideration.

If Council directs Staff to not bring forward PTE bylaws for consideration all applicants will be required to pay property taxes.

9. Attachments

- 1) Appendix A – Financial Impact of 2027 Applicants
- 2) Appendix B – PTE's Already Granted for 2027

¹ Other taxes are comprised of the following: school, hospital, Squamish-Lillooet Regional District, Municipal Finance Authority, and BC Assessment property taxes.

10. Staff Review

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Reviewed By:

Reann Sousa, MPAcc, CPA, CA, Director of Financial Operations

Heather Boxrud, MBA, CPA, CGA, CFO and General Manager of Finance, IT and Procurement Services.

Melissa von Bloedau, Corporate Officer

CAO Recommendation:

That the recommendation of the Financial Services department be approved.

Linda Glenday, CAO

APPENDIX A - FINANCIAL IMPACT OF 2027 APPLICANTS

The table below represents the 2027 PTE's by applicant.

	2027 Municipal Taxes	2027 Other Taxes²	2027 Total Taxes
Squamish Sikh Society	\$3,837	\$1,700	\$5,537
Squamish Helping Hands Society - Overdose Prevention Site	\$14,858	\$8,956	\$23,814
Squamish Valley Golf Club	\$39,309	\$20,245	\$59,554
Squamish Search and Rescue Society	\$5,945	\$3,583	\$9,528
Total	\$ 63,949	\$34,484	\$98,433

² See definition in footnote #2.

APPENDIX B - PTE'S ALREADY GRANTED FOR 2027

The table below represents the PTE's already granted by Council in a prior year for 2027.

	2027 Municipal Taxes	2027 Other Taxes ³	2027 Total Taxes
Alano Club of BC	\$10,569	\$4,681	\$15,250
BC Lions Club Society	\$28,771	\$12,743	\$41,514
BC SPCA	\$9,614	\$5,795	\$15,409
Church of Jesus Christ of Latter Day Saints	\$2,984	\$1,322	\$4,306
Federation Mountain Clubs BC	\$2,788	\$1,235	\$4,023
Mamquam River Access Society	\$1,062	\$485	\$1,547
Nature Trust of BC	\$10,973	\$4,860	\$15,833
PearlSpace Support Services Society	\$11,107	\$6,245	\$17,352
Roman Catholic Archbishop of Vancouver	\$4,678	\$2,072	\$6,750
Royal Canadian Legion	\$4,714	\$2,088	\$6,802
Sea to Sky Community Services	\$159,374	\$85,918	\$245,292
Sea to Sky Forestry Centre Society	\$232	\$140	\$372
Sea to Sky Nordics	\$1,876	\$902	\$2,778
Squamish Baptist Church	\$2,676	\$1,185	\$3,861
Squamish Community Housing Society	\$11,442	\$5,067	\$16,509
Squamish Helping Hands Society - Under One Roof	\$1,942	\$860	\$2,802
Squamish Seniors Living Society	\$32,875	\$14,560	\$47,435
Squamish Sikh Society	\$4,433	\$1,963	\$6,396
Synod of Diocese of New Westminster	\$2,240	\$992	\$3,232
Tourism Squamish Society	\$2,930	\$1,766	\$4,696
West Coast Rail Association	\$128,135	\$77,040	\$205,175
Total	\$435,415	\$231,919	\$667,334

³ See definition in footnote #1.