

NO: R141

COUNCIL DATE: September 11, 2023

REGULAR COUNCIL

TO: **Mayor & Council** DATE: **September 6, 2023**

FROM: **Acting General Manager, Corporate Services** FILE: **1970-04**

SUBJECT: **Proposed Permissive Property Tax Exemptions for the 2024 Tax Year for Properties Leased for the Purpose of Public Worship**

RECOMMENDATION

The Corporate Services Department recommends that Council:

1. Receive this report for information; and
2. Authorize the City Clerk to bring forward *Section 224(2)(g) Tax Exemption Bylaw, 2023, No. 21019* (the "Bylaw"), which includes the list of properties attached to this report as Appendix "I", for the required readings.

INTENT

The purpose of this report is to request that Council consider permissive tax exemptions for properties leased for public worship pursuant to Section 224(2)(g) of the *Community Charter, S.B.C. 2003, c. 26* and in accordance with the City's Tax Exemption Policy (the "Policy").

BACKGROUND

In the spring of each year, the City forwards permissive property tax exemption applications to organizations that have previously been granted a permissive property tax exemption by the City as well as to any organization that has expressed an interest in applying for an exemption. In the case of applications for sites that have been previously approved for exemption, these are also subject to an annual review to determine if any changes have transpired from the previous year.

In each case, the application was reviewed by staff and the pertinent verifications were conducted to ensure that the related property met the criteria outlined in legislation and the Policy for such an exemption. In the case of new applicants and those requesting changes to their exemption, site visits are undertaken and consultations with inspectors from BC Assessment are held to ensure that the property is deemed a place of public worship and meets the requirements of Section 224(2)(g). In addition, a staff committee comprised of representatives from the Finance Department, Planning & Development Department and the Legislative Services Division meets to review any applications that may contain an anomalous situation and subsequently

forwards recommendations to Council for consideration. Staff review committee comments are documented in Appendix “II”.

The exemptions included in the proposed Bylaw fall within Section 224 of the *Community Charter* as permissive exemptions. A bylaw under Section 224 may only come into effect for the subsequent tax year once public notice of the proposed bylaw has been given and subject to the bylaw being adopted on or before October 31 of the year prior to the tax year for which the exemption is approved.

The exemptions permitted under Section 224(2)(g) relate to land or improvements used or occupied by a religious organization as a tenant or licensee, for the purpose of public worship, or for the purposes of a hall that Council considers is necessary to land or improvements used or occupied by a religious organization as a tenant or licensee.

DISCUSSION

There are a total of 21 distinct properties or strata units recommended for either full or partial property tax exemption.

Public Notice

In accordance with Section 227 of the *Community Charter*, public notification of the estimated value of each exemption must be advertised for two consecutive weeks in a local newspaper in advance of the Bylaw being forwarded to Council for adoption. The public notification process requires that an estimate of the total value of the property tax exemptions proposed under the Bylaw be provided for three consecutive years.

The estimated total value of the Section 224(2)(g) property tax exemptions for the 2024 - 2026 tax years is as follows:

Year	Value of Exemption
2024	\$122,059
2025	\$128,725
2026	\$131,611

Legal Services Review

This report has been reviewed by Legal Services.

CONCLUSION

Based on the above discussion, it is recommended that Council authorize the City Clerk to bring forward *Section 224(2)(g) Tax Exemption Bylaw, 2023, No. 21019* for the required readings.

Joey Brar
Acting General Manager, Corporate Services

Appendix "I": List of leased places of public worship recommended for 2024 Permissive Tax Exemption

Appendix "II": Staff Review Committee Comments

APPENDIX "I"

List of Leased Places of Public Worship recommended for 2024 Permissive Tax Exemption

	PID	LEGAL	Name	Address	Folio No.
1.	027-087-514	Strata Lot 22, Section 20, Township 2 NWD Strata Plan BCS1830, leased and occupied for the purpose of public worship	Calvary Grace Church (Faith and Vision) 224(2)(g)	#121, 7536 – 130 Street	6202-98036-9
2.	018-689-949	That 33,767 sq ft portion of Lot C (BH110375), Section 18, Block 5 North, Range 2 West, NWD Plan 69522, Except Plan EPP507, leased and occupied for the purpose of public worship	Calvary Worship Centre 224(2)(g)	Portion of 11125 – 124 Street	2180-92001-5
3.	024-047-171 024-047-180 024-047-198 024-047-201	That 3,000 sq ft portion of Strata Lots 3, 4, 5 and 6 Section 17 Block 5 North Range 2 West NWD Strata Plan LMS3109 Together with an Interest in the Common Property in Proportion to the Unit Entitlement of the Strata Lot as shown on Form 1 leased and occupied for the purpose of public worship	Celebration Christian Fellowship International 224(2)(g)	#106 – 12332 Pattullo Place	2170-98004-0 2170-98005-2 2170-98006-4 2170-98007-6
4.	004-421-345	That 7,200 sq ft portion of Lot 1 Except: Firstly; Parcel A (Bylaw Plan 64918), Secondly; Part Dedicated Road on Plan LMP44217, Thirdly; Part Dedicated Road on Plan LMP51680, Section 29, Township 2, NWD Plan 62609, leased and occupied for the purpose of public worship	Celebration Life Ministries 224(2)(g)	Unit 2A, 13139 – 80 Avenue	6292-00004-7
5.	002-288-524	That 4,500 sq ft portion of the second floor of Lot 152, Section 18, Block 5 North Range 1, West NWD Plan 62582, leased and occupied for the purpose of public worship	Connecting Community Church 224(2)(g)	Portion of 14625 – 108 Avenue	1180-80102-7
6.	018-178-880	Lot 1, Section 29, Township 2, NWD Strata Plan LMS795 Together with an Interest in the Common Property in Proportion to the Unit Entitlement of the Strata Lot as shown on Form 1, leased and occupied for the purpose of public worship	Faith Dominion Ministry 224(2)(g)	Unit 1, 12988 – 84 Avenue	6292-98043-1

	PID	LEGAL	Name	Address	Folio No.
7.	001-093-347	That 7,100 sq ft portion of Lot 203, Section 20, Township 2, NWD, Plan 62200, leased and occupied for the purpose of public worship	Grace Baptist Church 224(2)(g)	#4 - 13570 - 78 Avenue	6204-85202-4
8.	018-495-915	Lot F, Block 319, District Lot 526 Plan LMP 12742, leased and occupied for the purpose of public worship	Great Light Healing Ministries International 224(2)(g)	12059 - 88 Avenue	6312-92006-9
9.	010-205-772	Lot 1, Except: Part on Plan With Bylaw Filed A14399; Section 24 Block 5 North Range 2 West NWD Plan 16807, leased and occupied for the purpose of public worship	Hahn Seok Buddhist Foundation 224(2)(g)	14069 - 104 Avenue	2240-00014-4
10.	025-175-009	Lot 1, Section 15, Township 2, NWD, Plan LMP51687, leased and occupied for the purpose of public worship	Ismaili Jamatkhana Prayer Facility 224(2)(g)	15177 - 68 Avenue	6154-00007-8
11.	017-751-586	Lot 15, Section 10, Township 2, NWD, Plan NWS 3426, leased and occupied for the purpose of public worship	Jain Center of BC 224(2)(g)	#208, 14770 - 64 Avenue	6103-98029-X
12.	024-997-978 024-997-960 024-997-951 024-997-986 024-997-994 024-998-052 024-998-044 024-998-079 024-998-061	Lots 4, 5, 6, 7, 8, 13, 14, 15 and 16, Section 20, Township 2, NWD Strata Plan LMS 4385, Together with an Interest in the Common Property in Proportion to the Unit Entitlement of the Strata Lot as shown on Form 1, leased and occupied for the purpose of public worship	Khalsa Diwan Society of BC 224(2)(g)	103, 7938 - 128 Street	6203-98204-0 6203-98203-9 6203-98202-7 6203-98205-2 6203-98206-4 6203-98212-X 6203-98211-8 6203-98214-3 6203-98213-1
13.	011-339-900	That 1,618 square foot portion of Lot "A", Section 8, Township 8, NWD Plan 8731, leased and occupied for the purpose of public worship	Lighthouse Spiritual Centre 224(2)(g)	5722 - 176A Avenue	8082-90030-1
14.	009-858-369	That 1,300 square foot portion of Lot 3, Block 2, Section 22, Range 2, Plan 13930 NWD, leased and occupied for the purpose of public worship	Love Family Christian Assembly 224(2)(g)	13555 105A Avenue	2220-02012-5

	PID	LEGAL	Name	Address	Folio No.
15.	016-941-471	That 3,146 square foot portion of Lot 20, Section 30, Township 2, Plan NWS3424 NWD, leased and occupied for the purpose of public worship	Peace House International Ministry 224(2)(g)	20-12484 82 Avenue	6301-98086-4
16.	001-184-342 001-184-351	That 6,204 sq ft (unit 103) and that 2,701 sq ft (unit 105) portion of Lot 52 and Lot 53, Section 28, Block 5 North Range 1 West, NWD Plan 58484, leased and occupied for the purpose of public worship	Praise International Church 224(2)(g)	15290-103A Ave and 10304 - 152A Street (known as 103 and 105 - 15310 - 103A Avenue)	1280-50502-3 1280-51002-X
17.	001-581-694	That 5,905 sq ft portion of Lot B, Block 5 North, Section 15, Range 2 West, NWD Plan 7559 Except Plan PCL (Ref Pl 31517)	Revival Pioneers Ministry International	13518 (13511)- 108 Avenue	2150-91002-0
18.	010-048-863	That 2,928 sq ft portion of Parcel A of Lot 68, Ref Plan 45360, Section 22, Range 2 Plan NWP15002, NWD, leased and occupied for the purpose of public worship	Spanish Alliance Church 224(2)(g)	10492 City Parkway	2220-90016-2
19.	007-765-509	Lot A, Section 14, Range 2, Plan NWP 74781, NWD, leased and occupied for the purpose of public worship	The Evidence Church 224(2)(g)	13639 - 108 Avenue	2140-90025-X
20.	011-384-328	Lot 46, Section 22, Block 5 North, Range 2 West, NWD Plan 9117, leased and occupied for the purpose of public worship	Transformation Christian Centre 224(2)(g)	10704 City Parkway	2220-45002-8
21.	023-852-020	That 1,615 sq ft portion of Strata Lot 4, Section 22, Township 1, NWD Strata Plan NW2669, Together with an Interest in the Common Property In Proportion to the Unit Entitlement of the Strata Lot as shown on Form 1, leased and occupied for the purpose of public worship	White Rock South Surrey Jewish Community Centre 224(2)(g)	32 - 3033 King George Boulevard	5224-98014-8

New Applications

The City received three new applications for the 2024 tax year.

1. **Bear Creek Punjab Cultural Society, 8580 132 Street**

The Society has an outstanding balance for property taxes and is not currently in good standing with the City.

Staff do not recommend a permissive exemption for this property and it has not been included in the Bylaw.

2. **Love Family Christian Assembly, 13555 105A Avenue**

The Church has leased a property for the purpose of public worship. The property meets the requirements of a place of worship and staff recommend that a permissive exemption be applied to the property. The property has been included in the Bylaw.

3. **Peace House International Ministry, 20-12484 82 Avenue**

The Church has leased a property for the purpose of public worship. The property meets the requirements of a place of worship and staff recommend that a permissive exemption be applied to the property. The property has been included in the Bylaw.

Appendix "I" includes the changes noted above, which have been bolded for clarity.

Application Changes

There were no operational or usage changes that resulted in changes to the permissive exemption recommended for 2024.