

NO: **R160**

COUNCIL DATE: **September 12, 2011**

REGULAR COUNCIL

TO: **Mayor & Council**

DATE: **August 31, 2011**

FROM: **City Clerk**

FILE: **1970-04**

SUBJECT: **Section 224 Tax Exemption By-Law No. 17474
For Properties Being Exempted from Property Taxes under Section 224 (2) (g)
of the *Community Charter***

RECOMMENDATION

The Legislative Services Division recommends that Council:

1. receive this report as information; and
2. authorize the City Clerk to bring forward for the required readings "Section 224 (2) (g) Tax Exemption By-law, 2011, No. 17474", which is attached as Appendix I to this report.

BACKGROUND

The exemptions included in the recommended By-law fall under Section 224 (2) (g) of the *Community Charter* and are for 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 improvement used or occupied by a religious organization as a tenant or licensee.

These permissive exemptions require notice to the public. The By-law must be adopted on or before October 31, 2011 so that the properties listed in the by-law receive the property tax exemption in the next taxation year. An affirmative vote of a majority of Council members is required.

DISCUSSION

The City received applications from the owners of 11 properties in relation to seeking tax exemptions. In each case, the application has been reviewed and verifications conducted to ensure that the related property meets the criteria outlined in legislation and City policy for such an exemption.

The estimated total value of the Section 224 (2)(g) property tax exemptions that the recommended By-law will provide is as follows:

2012	\$24,156
2013	\$25,340
2013	\$26,582

New Applications:

The following properties are included in the recommended By-law:

1. Cloverdale Christian Fellowship Society, Bldg A, 17802 - 66 Avenue - Schedule A, Item 4
The Society is a registered charity providing daily public worship services, along with other community services. The portion of the property used directly for public worship has been included in the By-law for Council's consideration. The remainder of the building encompasses storage and a garage area and is not recommended for exemption.
2. Grace Baptist Church, #4, 13570 - 78 Avenue - Schedule A, Item 5
This Church has entered into a lease agreement for the property previously occupied by The Salvation Army and will be commencing worship services on October 1, 2011. It is included in the By-law for Council's consideration.
3. Somali Islamic Society of BC, #18, 13478 - 78 Avenue - Schedule A, Item 10
This Society has entered into a lease agreement for the property previously occupied by Grace Baptist Church and will be commencing worship services on October 1, 2011. It is included in the By-law for Council's consideration.

Applications Not Renewed/Changes:

1. The Salvation Army, #4, 13570 - 78 Avenue
This church has moved from this location and will not be applying for exemption for 2012. This property has been leased by Grace Baptist Church, effective October 1, 2011 (see new application no. 2 above).
2. Grace Baptist Church, #18, 13478 - 78 Avenue
The church has moved from this location and will not be applying for exemption for 2012. This property has been leased by the Somali Islamic Society of BC, effective October 1, 2011 (see new application no. 3 above).
3. Surrey Fellowship Gospel Assembly, 13760 - 104 Avenue - This church will be vacating the subject property and is not applying for an exemption for 2012.

CONCLUSION

Eleven (11) properties have been included in the recommended "Section 224 (2) (g) Tax Exemption By-law, 2011, No. 17474". All applications have been reviewed to ensure they are eligible for property tax exemption related to the requirements of legislation and City policy.

For the properties listed in the By-law to receive a property tax exemption in 2012, Council must adopt the recommended By-law by October 31, 2011.

Jane Sullivan
City Clerk

Appendix I: Section 224 (2) (g) Tax Exemption By-law, 2011, No. 17474

CITY OF SURREY

BY-LAW NO. 17474

A By-law to provide for the exemption from property taxation of certain properties in the City of Surrey pursuant to Sections 224 (2) (g) of the *Community Charter*
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WHEREAS Council may, by authority of Section 224 (2) (g) of the *Community Charter*, S.B.C. 2003, Chap. 26, exempt from taxation certain properties;

AND WHEREAS Council deems it expedient to exempt from taxation the properties listed in Schedule A attached hereto.

NOW, THEREFORE, Council of the City of Surrey, in open meeting assembled, ENACTS AS FOLLOWS:

Title

- 1. This By-law may be cited as the "Section 224 (2) (g) Tax Exemption By-law, 2011, No. 17474".

Exemptions

- 2. The lands or improvements, or portions thereof, as outlined in Schedule A attached hereto, are hereby exempt from taxation for the Year 2012 pursuant to Section 224 (2) (g) of the *Community Charter*, S.B.C. 2003, Chap. 26.

Repeal Section

- 3. "Section 224 (2) (g) Tax Exemption By-law, 2010, No. 17246" is hereby repealed.

PASSED FIRST READING on the th day of , 2011.

PASSED SECOND READING on the th day of , 2011.

PASSED THIRD READING on the th day of , 2011.

NOTICE OF INTENTION ADVERTISED in the SURREY LEADER AND PEACE ARCH NEWS on the th and th day of , 2011.

RECONSIDERED AND FINALLY ADOPTED, signed by the Mayor and Clerk and sealed with the Corporate Seal on the day of , 2011

_____MAYOR

_____CLERK

Section 224 (2) (g) Tax Exemption By-law 2011, No. 17474

SCHEDULE A

	PID	LEGAL	Name	Address	Folio No.
1.	024-942-626	That 7,000 square feet of land and 12,000 square feet of improvements, Lot B, Section 29, Township 2, New Westminster District Plan LMP48694, leased and occupied for the purpose of public worship.	Bear Creek Punjab Cultural Society 224(2)(g)	8580 – 132 Street	6294-91001-8
2.	024-047-171 024-047-180 024-047-198 024-047-201	That 2,027.2 square foot portion of Lots 3, 4, 5 and 6, Section 17, Range 2, Plan LMS3109 New Westminster District Strata, 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
3.	006-153-631	That 5,040 square foot portion of Lot A Section 20 Township 2 Plan 43080 New Westminster District Except Plan B/L 66875, LT A (R122902) leased and occupied for the purpose of public worship.	Celebration Life Ministries 224(2)(g)	13369 – 72 Avenue (known as 13369A&B, 13371A&B, 13373B – 72 Avenue)	6201-90013-5
4.	015-158-497	That 11,650 square foot portion of Lot 13, Section 17, Township 8, Plan 83263 NWD leased and occupied for the purpose of public worship.	Cloverdale Christian Fellowship Society 224(2)(g)	Bldg A, 17802 – 66 Avenue	8192-12006-0
5.	001-093-347	That 7,820 square foot portion of Lot 203, Section 20, Township 2, New Westminster District, Plan 62200, leased and occupied for the purpose of public worship.	Grace Baptist Church 224(2)(g)	#4 – 13570 – 78 Avenue	6204-85202-4

	PID	LEGAL	Name	Address	Folio No.
6.	010-205-772	Lot 1, Section 24, Range 2, Plan 16807 New Westminster District Except Plan A 14399, leased and occupied for the purpose of public worship.	Hahn Seok Buddhist Foundation 224(2)(g)	14069 – 104 Avenue	2240-00014-4
7.	025-175-009	Lot 1, Section 15, Township 2, New Westminster District, Plan LMP51687, leased and occupied for the purpose of public worship.	Ismaili Jamatkhana Prayer Facility 224(2)(g)	15177 – 68 Avenue	6154-00007-8
8.	009-723-439	That 1,736.65 square foot portion of Lot 18, Block 5 North, Section 22, Range 2 West, Plan 12614 NWD, leased and occupied for the purpose of public worship.	Nightshift Ministries Society	10635 King George Boulevard	2220-17004-4
9.	001-184-342 001-184-351	That 6,204 square foot (unit 103) and that 2,701 square foot (unit 105) portion of Lot 52 and Lot 53 Section 28 Range 1 Plan 58484 New Westminster District, 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
10.	015-340-929	That 4954 square foot portion of Lot 18, Section 20, Township 2 Plan NW3116 New Westminster District Part NE1/4 leased and occupied for the purpose of public worship.	Somali Islamic Society of BC 224(2)(g)	18 – 13478 – 78 Avenue	6204-98087-7
11.	023-852-020	That 1,615 square foot portion of Lot 4, Section 22, Township 1, Plan NW 2669, New Westminster District, Part NE ¼, Strata Phase 2, leased and occupied for the purpose of public worship.	White Rock South Surrey Jewish Community Centre 224(2)(g)	#32 – 3033 King George Highway	5224-98014-8