

NO: **R161**

COUNCIL DATE: **September 12, 2011**

REGULAR COUNCIL

TO: **Mayor & Council**

DATE: **August 31, 2011**

FROM: **City Clerk**

FILE: **1970-04**

SUBJECT: **Permissive Property Tax Exemption By-law No. 17475 for Properties that are Eligible under Section 225 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 225 Tax Exemption By-law, 2011, No. 17475" a copy of which is attached as Appendix I to this report.

BACKGROUND

The permissive property tax exemptions included in the recommended By-law are for heritage properties that fall within the scope of Section 225 of the *Community Charter* S.B.C. 2003, Chap. 26, and which generally receive a full tax exemption. There are a few exceptions where the exemptions are for a portion of a property because a non-heritage addition or alteration exists on the property. The *Community Charter* requires that exemptions under Section 225 may only come into force for the following year once notice of the proposed By-law has been given and subject to the By-law being adopted on or before October 31 of the prior year by an affirmative vote of at least 2/3 of all Council members.

DISCUSSION

The City has received an application for each of 13 heritage properties all of which are included in the recommended By-law.

The estimated total value of the property tax exemptions that have been included in the recommended By-law is as follows:

| | |
|------|----------|
| 2012 | \$30,493 |
| 2013 | \$31,987 |
| 2014 | \$33,555 |

New Applications:

The following properties, which were not part of the 2011 By-law, are included in the recommended By-law:

1. John Horner House, 12645 – 14B Avenue – Schedule A, Item 6
This property is a new heritage property under "Heritage Revitalization Agreement By-law, 2011, No. 17403" as adopted by Council on May 30, 2011. The property is recommended for exemption.
2. Richardson House, 16940 Friesian Drive – Schedule A, Item 8
This property is designated as a heritage property under By-law No. 13859. There is a garage and another outbuilding on the property as well as an above-ground swimming pool with a patio that are not considered to be heritage and, as such, these areas are not included in the recommended By-law for property tax exemption. An exemption map for this property is included with the By-law.

Changes to the Proposed By-law in Comparison to the 2011 By-law:

1. Daniel Johnson House, 13951 Crescent Road
This home was significantly destroyed by fire in 2010 and has been demolished. As the heritage by-law for this property covered the dwelling only, and not the surrounding land, the owner has not applied for tax exemption for 2012 and, as such, the property has been removed from Schedule A.
2. Ocean Park Community Hall, 1577 – 128 Street - Schedule A, Item 7
This property is a new heritage property under "Heritage Revitalization Agreement By law, 2011, No. 17404" as adopted by Council on May 30, 2011. As a result, this property has been moved from the Section 224 By-law to the By-law recommended by this report.
3. Sullivan Community Hall, 6036 – 152 Street – Schedule A, Item 11
This property is designated as a heritage property under By-law No. 17275. It is a community hall, accessible to the public and operated by the Sullivan Amateur Athletic & Community Association. This property was previously included for tax exemption purposes under the Section 224 By-law but is better positioned from a legislative perspective under the Section 225 By-law recommended by this report.
4. Tynehead Community Hall, 9568 – 168 Street – Schedule A, Item 12
This property is designated as a heritage property under By-law No. 11809. It is a community hall, accessible to the public and operated by the Tynehead Community Association. This property was previously included for tax exemption purposes under the Section 224 By-law but is better positioned from a legislative perspective under the Section 225 By-law recommended by this report.

CONCLUSION

The Section 225 Tax Exemption By-law recommended in this report includes 12 properties. In accordance with the provisions of the *Community Charter*, the recommended By-law requires an affirmative vote by at least 2/3 of all Council members. Public notice must be given in accordance with the *Community Charter*, following third reading of the By-law. For the properties listed in the By-law to receive a tax exemption in 2012, the By-law must be adopted no later than October 31, 2011.

Jane Sullivan
City Clerk

Appendix I: Section 225 Tax Exemption By-law, 2011, No. 17475

CITY OF SURREY

BY-LAW NO. 17475

A By-law to provide for the exemption from taxation
of certain properties in the City of Surrey pursuant to
Section 225 of the *Community Charter*

.....

WHEREAS Council may, by authority of Section 225 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 225 Tax Exemption By-law, 2011, No. 17475."

Exemptions

2. 100% of 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 225 of the *Community Charter*, S.B.C. 2003, Chap. 26.

Repeal Section

3. "Section 225 Tax Exemption By-law, 2010, No. 17247" 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

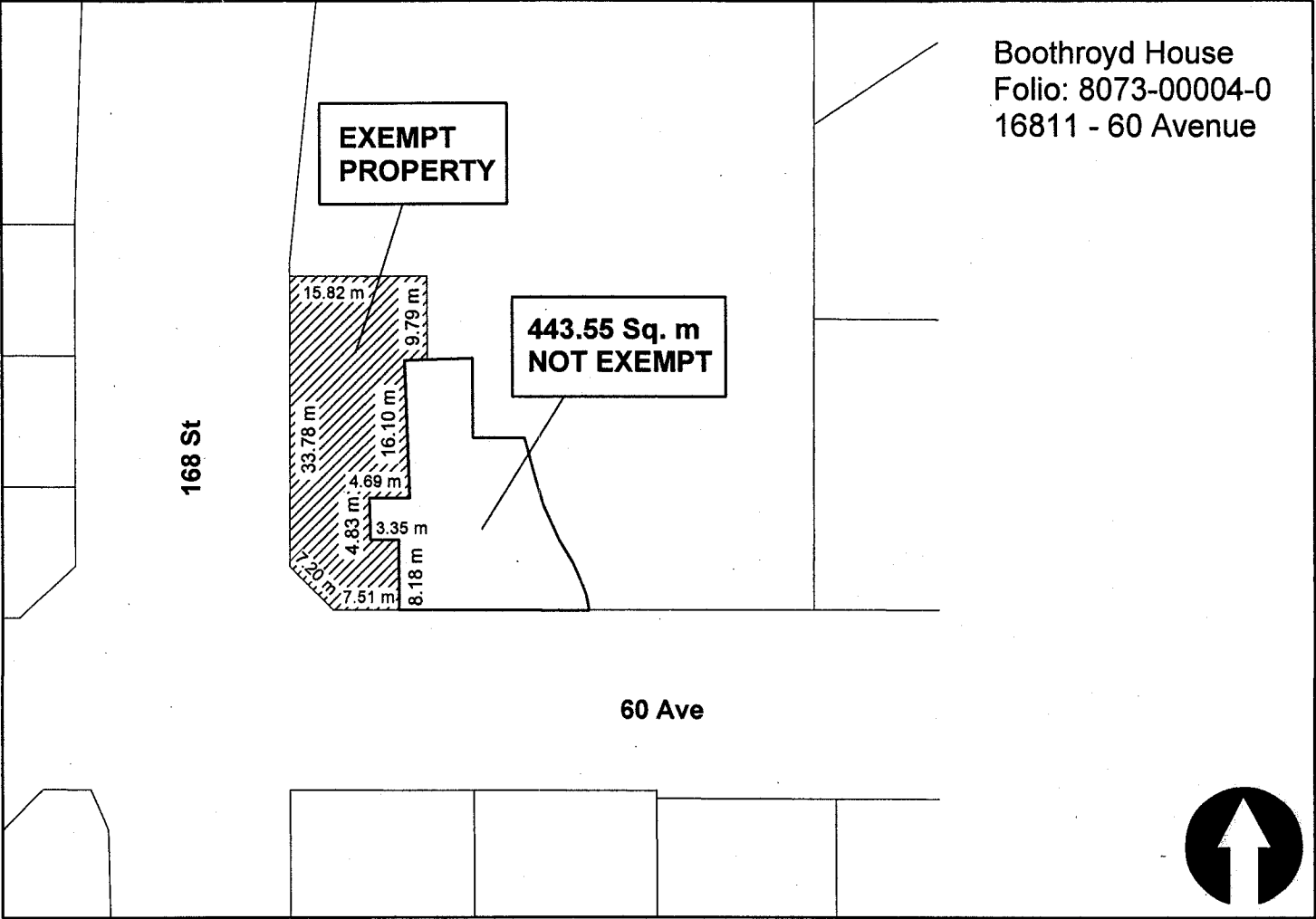
Section 225 Tax Exemption By-law 2011, No. 17475

SCHEDULE A

| | P.I.D. | LEGAL | Name | Address | Folio No. |
|----|---------------|---|---|---|---------------------|
| 1. | 028-028-414 | Lot 3 Block 5 North, Section 36 Range 3 West, Plan BCP42131 NWD | Arthur Hedley House | 11927 – 96A Avenue | 3360-02031-5 |
| 2. | 025-971-832 | Portion of Lot 1, Section 7 Township 8, Plan BCP11903 NWD (with exempt portion shown hatched on sketch attached hereto) | Boothroyd House | Portion of 16811 – 60 Avenue | 8073-00023-4 |
| 3. | 012-265-420 | Lot 1, Section 20, Block 5 North, Range 2 West, NWD, Plan 1587 | Creighton House | 10668 – 125B Street | 2200-00010-8 |
| 4. | 026-507-323 | Lot 2, Section 21, Tp. 1, Plan BCP 21102 NWD (with exempt portion shown hatched on sketch attached hereto) | Feedham House | Portion of 14040 – 32 nd Avenue | 5214-01024-2 |
| 5. | 008-892-571 | Lot 4, Section 25, Township 1, NWD, Plan 26296, (with exempt portion shown hatched on sketch attached hereto) | Historic Collishaw Farm | Portion of 16520 – 40 Avenue | 5254-03002-1 |
| 6. | 010-822-810 | Lot 17 Block 15 Section 7 Township 1 Plan 2834 NWD Part NE1/4 | John Horner House | 12645 – 14B Avenue | 5074-16010-8 |
| 7. | 017-999-481 | Lot "C" (BF437078), Block 12, Section 7, Township 1, NWD, Plan 2834. | Ocean Park Community Association | 1577 – 128 Street | 5074-92001-2 |

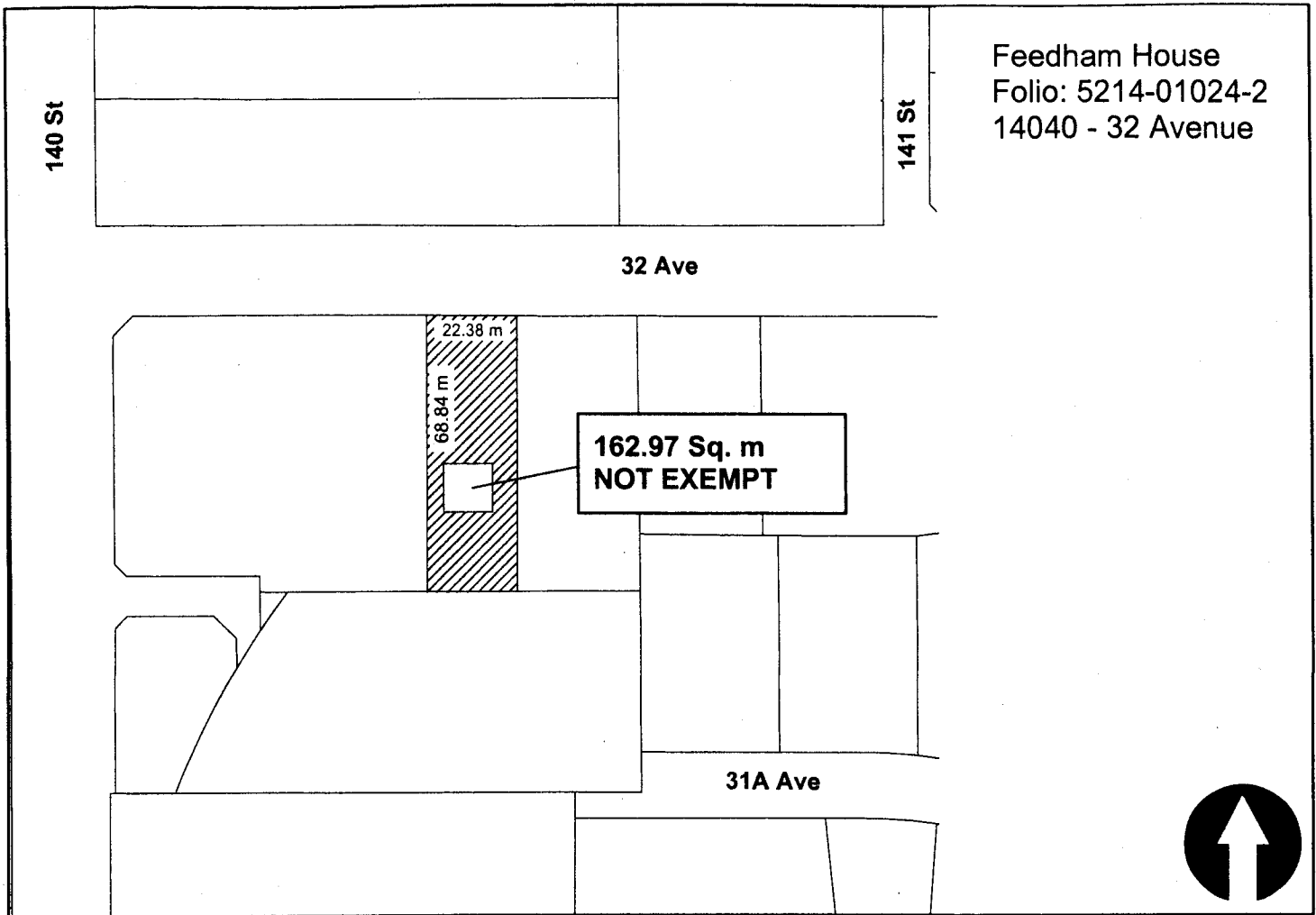
| | P.I.D. | LEGAL | Name | Address | Folio No. |
|-----|---------------|--|---|------------------------------|------------------|
| 8. | 024-828-068 | Lot 1, Section 7, Township 8, Plan LMP 46989, NWD (with exempt portion shown hatched on sketch attached hereto) | Richardson House | 16940 Friesian Drive | 8072-00021-4 |
| 9. | 004-613-422 | Lot 22, Section 4, Township 8, NWD, Plan 58597, (with exempt portion shown hatched on sketch attached hereto) | Robert Dougal MacKenzie Heritage House | Portion of 5418 – 184 Street | 8043-21002-0 |
| 10. | 004-294-408 | Lot 25, District Lot 52, Block 4, Plan 2200 NWD | Rothwell House | 2598 O'Hara Lane | 5700-24002-6 |
| 11. | 013-215-051 | Parcel 5 (Reference Plan 6696), North West Quarter, Section 11, Township 2, Except: Firstly: Parcel "One" (Explanatory Plan 10684), Secondly: Parcel "C" (By-law Plan 62479), Thirdly: Part Dedicated Road on Plan LMP 32970, NWD. | Sullivan Community Hall (Sullivan Amateur Athletic & Community Association) | 6306 – 152 Street | 6113-97104-1 |
| 12. | 013-238-558 | Parcel "B" (Plan with Fee Deposited No. 15329F), North West Quarter, Section 31, Township 8, NWD. | Tynehead Community Hall | 9568 – 168 Street | 8313-91002-1 |
| 13. | 012-589-748 | Lot 24, Block 4, DL 52, Group 2, Plan 2200 NWD. | Willard Kitchen Heritage House | 2590 O'Hara Lane | 5700-23002-1 |

Boothroyd House
Folio: 8073-00004-0
16811 - 60 Avenue

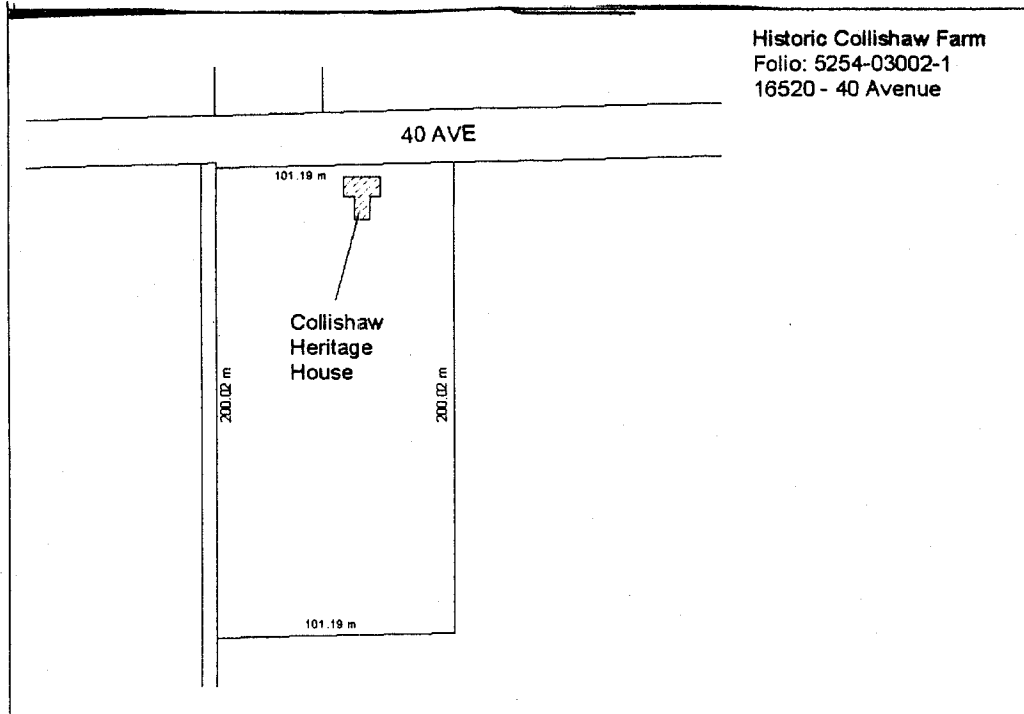


Schedule A, Item 2

Feedham House
Folio: 5214-01024-2
14040 - 32 Avenue



Schedule A, Item 4



Schedule A, Item 5

Richardson House
16940 Friesian Dr
Folio 8072-00021-4

Friesian Dr

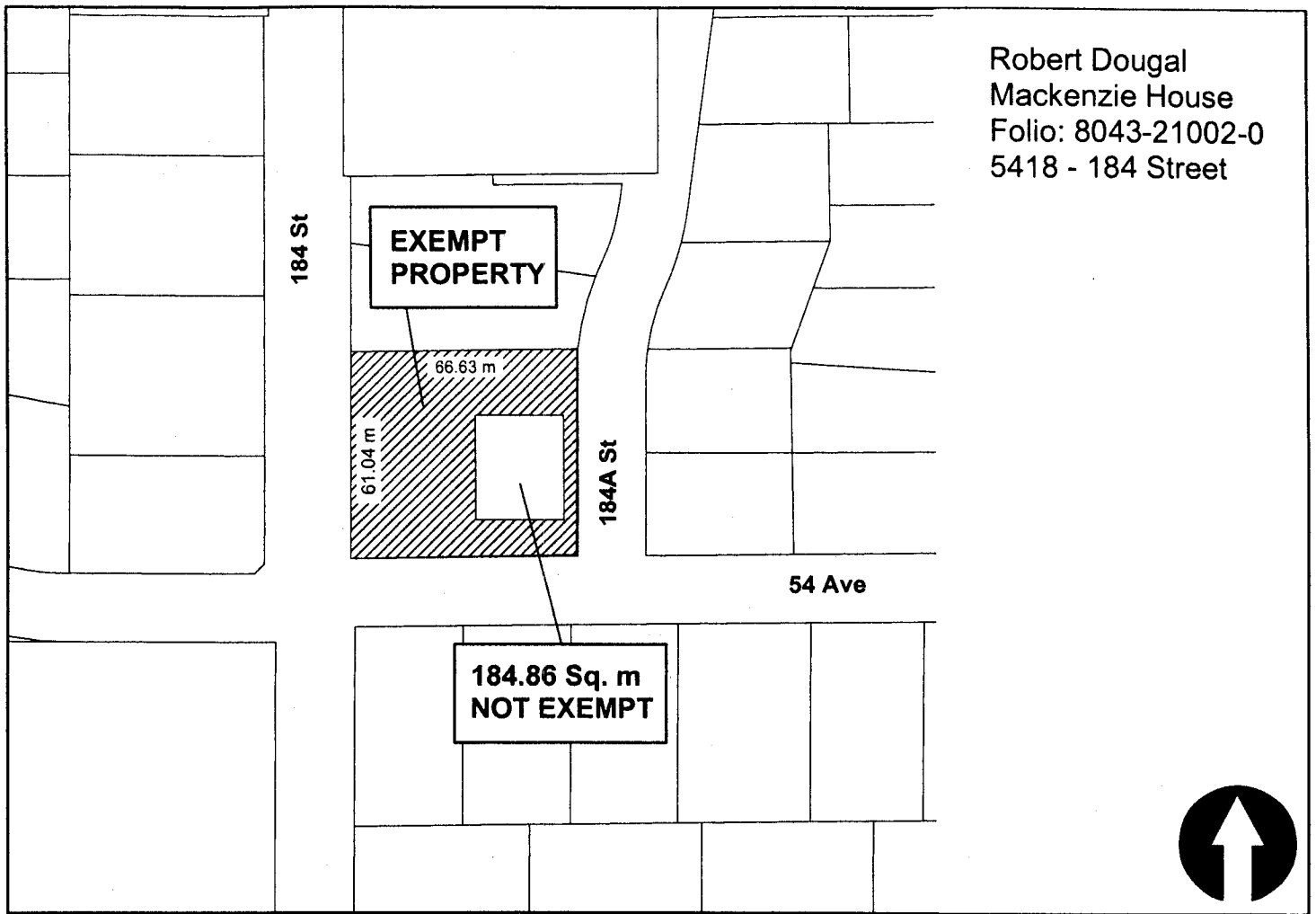
Exempt Property
677 sq. metres

298 sq. metres
not tax exempt



Schedule A, Item 8

Robert Dougal
Mackenzie House
Folio: 8043-21002-0
5418 - 184 Street



Schedule A, Item 9