

NO: R189

COUNCIL DATE: October 7, 2024

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## REGULAR COUNCIL

TO: **Mayor & Council** DATE: **October 3, 2024**  
FROM: **General Manager, Corporate Services** FILE: **1970-04**  
SUBJECT: **Proposed Permissive Property Tax Exemptions for the 2025 Tax Year for Heritage Properties**

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## RECOMMENDATION

The Corporate Services Department recommends that Council:

1. Receive this report for information; and
2. Authorize the City Clerk to bring forward *Section 225 Tax Exemption Bylaw, 2024, No. 21357* (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 select heritage properties pursuant to Section 225 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 makes permissive property tax exemption applications available. Applications were made available on a newly created permissive property tax webpage on the City's website. Applications are reviewed by staff to ensure compliance with legislative requirements. For new applications and previous recipients requesting changes to their exemption, site visits may be undertaken to ensure that the property meets the requirements of Section 225. In addition, a staff committee comprised of representatives from the Legislative Services Division and the Finance, Planning & Development and Social Infrastructure & Community Investment departments, meets to review any applications that may contain an anomalous situation and subsequently forwards recommendations to Council for consideration.

All of the properties included in the proposed Bylaw are heritage properties that have an active Heritage Designation Bylaw or Heritage Revitalization Agreement Bylaw and fall within the scope of Section 225. In each case, the application was reviewed by staff, which included verifications conducted by the Planning & Development Department, to ensure that the related property meets the criteria for such an exemption as outlined in the Policy and was in compliance with the *Heritage Property Standards of Maintenance Bylaw, 2017, No. 18931*. While these properties generally receive a full permissive property tax exemption, there are a few exceptions where the exemption is recommended for a portion of the respective property. In these cases, the exemption is partial and is not recommended for a "non-heritage" addition and/or alteration on the property.

A bylaw under Section 225 may only come into effect for the subsequent tax year once public notice of the proposed bylaw has been given. The bylaw must be adopted by an affirmative vote of at least 2/3 of Council members on or before October 31 of the year prior to the tax year for which the exemption is approved.

## **DISCUSSION**

There are 21 distinct properties which are recommended for either full or partial permissive property tax exemption.

### **New Applications**

Two new applications were received for the 2025 tax year. Staff recommend that a permissive exemption be provided to one of the properties.

### **Recommended for Approval**

1. Verna Porter Residence, 13539 16 Avenue

The Verna Porter Residence is protected by *City of Surrey Heritage Revitalization Agreement Bylaw, 2019, No. 19954* and the heritage consultant for the project has signed off on the required heritage conservation work. A new laneway and separate garage were constructed as part of the subdivision and those features are not eligible for consideration of a permissive exemption. The remaining portion of the property meets the requirements of the Policy and it is recommended that a partial permissive exemption be approved for the 2025 tax year.

### **Recommended for Denial**

2. Currie-Johnson House, 17378 60 Avenue

The applicant has applied to rezone the property in order to construct eight townhouse units and retain and protect the heritage property with a Heritage Revitalization Agreement (HRA) Bylaw. The heritage property is proposed to be retained as a dwelling unit. The heritage property was previously damaged by fire and is not currently occupied. The property does not meet the Policy requirements as the HRA Bylaw has not been adopted and the building has not been granted final occupancy.

## Application Changes

There were no application changes.

## Public Notice

In accordance with Section 94 and Section 227 of the *Community Charter*, public notification of the estimated value of each exemption must be provided 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 225 property tax exemptions for the 2025 – 2027 tax years is as follows:

Year	Value of Exemption
2025	\$77,320
2026	\$81,960
2027	\$86,877

## 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 225 Tax Exemption Bylaw, 2024, No. 21357* for the required readings.

Joey Jatinder Singh Brar  
General Manager, Corporate Services

Appendix "I": List of heritage properties recommended for Permissive Tax Exemption for 2025

## APPENDIX "I"

### List of Heritage properties Recommended for Permissive Tax Exemption for 2025

	PID	LEGAL	Name	Address	Folio No.
1.	028-028-414	Lot 3 Block 5N Section 36 Range 3W NWD Plan BCP42131	Arthur Hedley House	11927 – 96A Avenue	3360-02031-5
2.	026-323-184	Lot 1 Section 34 Township 8 NWD Plan BCP17777 (proportionate exemption)	Baron von Mackensen House	Portion of 9564 – 192 Street (9568 – 192 Street)	8343-00015-8
3.	025-971-832	Lot 1, Section 7 Township 8, NWD Plan BCP11903 (proportionate exemption)	Boothroyd House	Portion of 16811 – 60 Avenue	8073-00023-4
4.	030-610-443	Lot 2 Section 20 Township 1 NWD Plan EPP80813 (proportionate exemption)	Brynjolfson Residence	Portion of 12876 Crescent Road (12888 Crescent Road)	5203-01018-3
5.	009-214-771	Lot 22, Section 8, Township 8, NWD Plan 76430	Cecil Heppell House	5818 – 182 Street	8081-21003-9
6.	002-420-686	Lot 37 District Lot 52 Block 5 NWD Plan NWP2200 (proportionate exemption)	Cobblestones	Portion of 2854 O'Hara Lane	5700-36004-4
7.	025-635-794	Lot 2 District Lot 157 NWD Plan BCP4864 (proportionate exemption)	Daniel Johnson House	Portion of 13951 Crescent Road	5700-01132-3
8.	026-507-323	Lot 2, Section 21, Township. 1, NWD Plan BCP 21102 (proportionate exemption)	Feedham House	Portion of 14040 – 32 Avenue	5214-01024-2

	PID	LEGAL	Name	Address	Folio No.
9.	025-110-209	Lot 5, Section 10, Township 2, NWD Plan LMP49644 (proportionate exemption)	George Rankin House	Portion of 14805 - 57 Avenue	6101-04015-X
10.	008-892-571	Lot 4, Section 25, Township 1, NWD, Plan 26296 (proportionate exemption)	Historic Collishaw Farm	Portion of 16520 - 40 Avenue	5254-03002-1
11.	010-822-810	Lot 17 Block 15 Section 7 Township 1 NWD Plan 2834	John Horner House	12645 - 14B Avenue	5074-16010-8
12.	029-222-338	Lot 4 Section 35 Range 3W NWD Plan EPP31775 (proportionate exemption)	Louis Dahl House	Portion of 11334 River Road	3350-03010-5
13.	017-999-481	Lot C (BF437078), Block 12, Section 7, Township 1, NWD, Plan 2834	Ocean Park Community Hall	1577 - 128 Street	5074-92001-2
14.	029-845-793	Lot 1, Section 28, Township 8 NWD Plan EPP60921 (proportionate exemption)	Port Kells Fire Hall No. 7	Portion of 18922 - 88 Avenue	8284-00015-5
15.	024-828-068	Lot 1, Section 7, Township 8, NWD Plan LMP 46989 (proportionate exemption)	Richardson House	Portion of 16940 Friesian Drive	8072-00021-4
16.	004-294-408	Lot 25, Block 4, District Lot 52, Group 2, NWD Plan 2200	Rothwell House	2598 O'Hara Lane	5700-24002-6

	PID	LEGAL	Name	Address	Folio No.
17.	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" (Bylaw Plan 62479), Thirdly: Part Dedicated Road on Plan LMP 32970, NWD.	Sullivan Community Hall	6306 – 152 Street	6113-97104-1
18.	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
19.	031-396-127	<b>Lot 3, Section 17, Township 1, Plan EPP104661 NWD (proportionate exemption)</b>	<b>Verna Porter Residence (Owner: Gurpreet &amp; Navdeep Kooner)</b>	<b>Portion of 13539 16 Avenue</b>	<b>5170-02048-X</b>
20.	010-179-046	Lot 11, Section 12, Township 1, NWD, Plan 16055 Except Plan EPP 22394	White Rock Seventh Day Adventist Church	16017 – 8 Avenue	5122-10004-4
21.	012-589-748	Lot 24, Block 4, District Lot 52, Group 2, NWD Plan 2200	Willard Kitchen Heritage House	2590 O'Hara Lane	5700-23002-1