

NO: R190

COUNCIL DATE: October 7, 2024

REGULAR COUNCIL

TO: **Mayor & Council**

DATE: **October 3, 2024**

FROM: **General Manager, Corporate Services**

FILE: **1970-04**

SUBJECT: **Permissive Tax Exemption - Strawberry Hill Library**

RECOMMENDATION

The Corporate Services Department recommends that Council:

1. Receive this report for information; and
2. Authorize the City Clerk to bring forward *Strawberry Hill Library Tax Exemption Bylaw, 2024, No. 21358* (the "Bylaw"), which will provide tax exemption under Section 224(2)(b) of the *Community Charter* for a two-year period beginning with the 2025 taxation year, for the required readings.

INTENT

The purpose of this report is to request that Council consider a permissive tax exemption for Strawberry Hill Library pursuant to Section 224(2)(b) of the *Community Charter*, S.B.C. 2003, c. 26 and in accordance with the City's Tax Exemption Policy (the "Policy").

BACKGROUND

The Surrey Public Library began operation as an independent municipal library in 1983. In 1999, the City of Surrey leased a newly constructed stand-alone building in a busy commercial district at Scott Road and 72 Avenue, and in 2001 the Strawberry Hill Library opened its doors to the public. The City's lease for this space expires in 2026.

DISCUSSION

The City may consider a permissive tax exemption under Section 224(2)(b) of the *Community Charter*, which states that tax exemptions may be considered for land or improvements that:

- i. are owned or held by a municipality, regional district or other local authority; and
- ii. the council considers are used for the purpose of the local authority.

The Strawberry Hill Library site has received a permissive tax exemption from the City for the past 11 years.

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 property tax exemption for Strawberry Hill Library for the 2025 - 2027 tax years is as follows:

Year	Value of Exemption
2025	\$21,925
2026	\$23,241
2027	\$24,635

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 *Strawberry Hill Library Tax Exemption Bylaw, 2024, No. 21358* for the required readings.

Joey Jatinder Singh Brar
General Manager, Corporate Services