



Corporate NO: R222

Report COUNCIL DATE: *October 16, 2000*

REGULAR COUNCIL			
TO:	Mayor & Council	DATE:	October 2, 2000
FROM:	City Clerk	FILE:	0580-001
SUBJECT:	SECTION 339 TAX EXEMPTION BY-LAW For Properties under Section 339 and 340 of the <i>Local Government Act</i>		

RECOMMENDATION

That the report be received; and

That Council consider three readings of the Section 339 Tax Exemption By-law.

BACKGROUND

The exemptions included in the Section 339 Tax Exemption By-law are those pursuant to Sections 339 and 340 of the *Local Government Act*, R.S.B.C. 1996, Chap. 323.

Each year, forms to apply for tax exemption are sent to organizations in the current year's by-law. Once the application is returned, the information is compared to the facts in that by-law. Any discrepancies are resolved by one or more of the following methods: a tax inquiry, title search, building file review, site visit, or telephone call to the applicant or to the local B.C. Assessment office. Most of these methods of review were utilized this year in order to

determine the appropriateness of including the property in the Section 339 Tax Exemption By-law.

DISCUSSION

Seven new applications were received for inclusion in the By-law. In each case, the application has been reviewed and certain verifications conducted to ensure the properties meet the criteria for the legislation.

The following have been included in the By-law:

New Applications:

- 1] Canadian Singh Sabha Gurdwara Society – Section 339 1[g]. [By-Law Item #27]. This is a new application for a place of public worship that is currently housed in existing buildings on the property.
- 2] Vedic Hindu Cultural Society – Section 339 1[g]. [By-Law Item #30]. This is a new application for a place of public worship currently being built and not yet at the framing stage. We are including it in the By-law but will monitor to ensure it is operating on or before January 1, 2001 and if it is not, will amend the By-Law through Council to delete same.
- 3] Cornerstone Montessori School – Section 339 1[k]. [By-Law Item #50]. This is a registered private school providing programs for Kindergarten to Grade Five. It is certified by and recognized for funding by the Ministry of Education
- 4] First Christian Reformed Church of North Surrey – Section 339 1[g]. [By-Law Item #53]. This is a new application for a facility that is intended to offer public worship but is only at the framing stage at the time my office checked. . We are including it in the By-law but will monitor to ensure it is operating on or before January 1, 2001 and if it is not, will amend the By-Law through Council to delete same.
- 5] Gurdwara Sahib Dasmesh Darbar – Section 339 1[g]. [By-Law Item #57]. This property is a combined eight units in a strata warehouse owned by the Gurdwara Sahib Dasmesh Darbar and used for public worship. B.C. Assessment produced a Supplementary Roll in August 2000 that provided a full property tax exemption for the units and surrounding parking area for the 2000 tax year, as the application was received after the October 31st deadline for the By-law last year. Therefore, this property has received an exemption last year but is included in the By-law for the first time.
- 6] Pacific Community Church – Section 339 1[g]. [By-Law Item #77]. This is a new application for a place of public worship expected to open in mid-October. . We are including it in the By-law but will monitor to ensure it is operating on or before January 1, 2001 and if it is not, will amend the By-Law through Council to delete same.
- 7] Peace Arch Hospital Foundation – Section 339 1[j](ii). [By-Law Item #152] - 1661 156 Street. The property is one of five the Foundation owns between 16 and 17 Avenues along 156 Street in South Surrey (across from Peace Arch

Hospital); the other four properties were granted tax exemption in last year's By-law. Although four of the properties, including this one, contain older homes that are currently being rented out, my office has confirmed with the Executive Director of the Foundation that these properties are planned for future hospital use.

Applications Moved:

8] Iqra Islamic School – Section 339 1[k] [By-Law Item #13]. This application is not new but has been moved from the Section 341 By-law where it appeared and was approved last year under the name “Islamic Heritage Society”. This is a private school offering elementary school education that is recognized and funded through the Ministry of Education.

CONCLUSION

The addition of seven new and one moved properties brings the total number of properties included in the Section 339 Tax Exemption By-law to 153. The majority of the properties are places of public worship, although some are for other uses permitted under Section 339 of the *Local Government Act* such as seniors' housing and private schools.

Donna B. Kenny, CMC
City Clerk

Cc: City Manager

WJC 10/17/00 3:25 PM