



Corporate NO: R208

Report COUNCIL DATE: October 1, 2001

REGULAR COUNCIL			
TO:	Mayor & Council	DATE:	September 20, 2001
FROM:	A/City Clerk	FILE:	0580-001
SUBJECT:	SECTION 339 TAX EXEMPTION BY-LAWFor 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

Three new properties have been included in the By-law, while two properties have been moved from this Bylaw, where they have been approved for tax exemption in past years, to the Section 341 Bylaw. 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] Strawberry Hill Library – Section 339 1(c.1) [Bylaw Item # 53]. This is a statutory exemption for the library, located in premises leased by the City of Surrey specifically for the purpose of a public library.

[2] Peace Arch Hospital Foundation – Section 339 1(j) [Bylaw Item #148]. This combined property is one of six owned by the Foundation between 16 and 17 Avenues along 156 Street in South Surrey (across from Peace Arch Hospital). The property is used to provide public parking for the Peace Arch Hospital. My office has confirmed with the Executive Director of the Foundation that all of these properties are required for future hospital use.

[3] Surrey Mosque [B.C. Muslim Association] – Section 339 1(g) [Bylaw Item #96]. This is a new property purchased by the Muslim Association and located adjacent to their original property at the corner of 72 Avenue and 124 Street. This property has been renovated for use as a prayer hall and meeting area while their new Mosque is being constructed on the original property. A fire earlier this year destroyed the original Mosque. Once construction is complete, both properties used for the Mosque will be consolidated.

Applications Moved:

[1] Rosemary Heights Retreat Centre – Section 339 1(g) Although for a number of years this property has received tax exemption under Section 339 1(g), we believe the correct location for this application is under Section 341 2(c).

The property is comparable to the Faith Mission Conference Centre, also included in Section 341 2(c). Therefore, the property has been moved from this bylaw and included in the Section 341 Bylaw for Council's consideration.

[2] The Salvation Army – 14069 104 Avenue – Section 339 1(g). In past years, this property has received tax exemption under Section 339 1(g) as a place of public worship. The use has changed and it is no longer used for public worship; however, it does meet the requirements under Section 341 and we have presented the application for consideration in the Section 341 Bylaw.

Applications Not Renewed:

[1] Vedic Hindu Cultural Society – 8255 140 Street - Section 339 1(g) An application for 2002 has not been received. Very little progress has been made on this property. If it is judged eligible by B.C. Assessment, they will apply a statutory exemption for the completed portion of the property.

[2] The Salvation Army – 14053 104 Avenue – Section 339 1(g). This facility is no longer used as a place of public worship.

[3] Twin Cedars Lodge Intermediate Care Home – 984 160 Street - Section 339 1(h). This facility is no longer in operation.

CONCLUSION

The addition of three new properties, combination of two applications from Holy Cross Catholic Church into one, the movement of two more to the Section 341 Bylaw, and the non-renewal of three applications brings the total number of properties included in the Section 339 Tax Exemption By-law to 149. 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.

Margaret Jones
A/City Clerk

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