

# Corporate Report

NO: R205

COUNCIL DATE: September 29,

2003

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## REGULAR COUNCIL

TO: **Mayor  
&  
Council**      DATE: **September  
29, 2003**

FROM: **City Clerk**      FILE: **1970-04**

SUBJECT: **SECTION 339 TAX EXEMPTION BY-LAW**

**For Properties under Section 339 and 340 of  
the *Local Government Act***

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## 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.

## DISCUSSION

Six new applications were received, five of which have been included in the 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 are the changes in the bylaw for the 2004 year:

### **New Applications:**

- (1) Surrey Mosque – Section 339(1)(g) – (Bylaw Item # 80) - this is a new Mosque currently under construction at the corner of 72 Avenue and 124 Street. The original Mosque burned in 2001 and the B.C. Muslim Association purchased and utilized the property next door for worship during 2003. They estimate construction will be completed and the facility occupied and used for worship in January 2004. The Assessment Authority is satisfied that the facility is substantially complete and held for religious purposes. The facility did not receive tax exemption in the 2003 tax year due to it not being constructed and ready for occupancy.
- (2) Iglesia Ni Cristo (Church of Christ) – Section 339 (1)(g) – (Bylaw Item # 92) - this facility located at 15145 – 68<sup>th</sup> Avenue was purchased from the Surrey Pentecostal Church to be used for public worship.
- (3) Revival Church Section 339 (1) (g) - (Bylaw Item # 10) - this is a facility used for public worship located at 10664 – 135A Street. A 1234 square foot manse on the second floor of the building is not included.
- (4) St. Nicolae Romanian Orthodox Church Section 339 (1) (g) – (Bylaw Item # 79). this is the former Valley Community Church property at 8679 Harvie Road, which will be used for public worship by the Romanian Orthodox Church.
- (5) Gurdwara Nanakasar Satsang Sabha Society 339 (1) (g) – (Bylaw Item # 118). this is a public worship facility located at 5988 – 184 Street, which was purchased from the Cloverdale East Congregation of Jehovah's Witnesses.

### **Not Recommended:**

- (1) St. Nicolae Romanian Orthodox Church – 8697 Harvie Road – this is a residential property owned by the church and which is rented out. A portion of the property is occasionally used for social and religious gatherings and overflow parking. The property does not meet the criteria of Section 339 (1) (g).

### **Changes:**

- (1) Relevant Schools Society, 18620 – 56<sup>th</sup> Avenue (By-Law Item # 122) – A portion of the property which is zoned RA (Residential Acreage) and which is surplus to the needs of the school is no longer recommended for exemption. That portion of the property used for the school is appropriately zoned PA-2 and included on the By-law.
- (2) Sonrise Full Gospel Church, 5588 – 188 Street (By-Law Item # 123). Previously the greenspace at the back of the property was not considered for tax exemption. The property is largely undevelopable due to a storm water detention area and municipal rights-of-way. The new Council policy on tax exemptions will allow for exemption of the entire property.
- (3) Seaview Pentecostal Assembly, 14665 – 16<sup>th</sup> Avenue (By-Law Item # 136) In keeping with the recently adopted Council policy on Tax Exemptions, and the intent of the legislation, only buildings and property used strictly for public worship are given exemption from taxation. That portion of the property owned by Seaview Pentecostal Assembly which is zoned RM-D and used as a playground is not recommended for tax exemption.

### **Applications Not Renewed:**

- (1) Shri Durga Ghameshwari Mandir Society #210 – 7750 – 128 Street – the President of the Society has advised that they will not be applying for tax exemption for 2004.

- (2) Scott Congregation of Jehovah's Witnesses, 7990 – 123A Street – the Vice President of the congregation has advised that the property has been sold.
- (3) Cloverdale East Congregation of Jehovah's Witnesses – 5988 – 184 Street – this property has been sold and the congregation is in the process of finding another property.
- (4) Zion Lutheran Church and School, 17976 – 60 Avenue – this is an undeveloped property owned by Zion Lutheran Church and School. A portion of the property was exempted during 2003 to allow construction access to the school. Construction has now been completed and the property no longer qualifies for tax exemption, as it is surplus to the needs of the church and school.

## CONCLUSION

The total number of properties included in the Section 339 Tax Exemption bylaw is 150. 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.

In order for the listed properties to receive tax exemption in 2004, Council must pass this bylaw before October 31, 2003.

Margaret Jones  
City Clerk