### **CITY OF SURREY**

### BYLAW NO. 21358

A Bylaw to provide for the exemption from taxation specific properties in the City of Surrey pursuant to Section 224 of the Community Charter

WHEREAS Council may, by authority of Section 224(2)(b) of the *Community Charter*, S.B.C. 2003, c. 26 exempt from taxation, all or part of the land, improvements or both held by a municipality;

AND WHEREAS Council deems it expedient to provide exemption from taxation the property described in this Bylaw;

NOW, THEREFORE, Council of the City of Surrey, ENACTS AS FOLLOWS:

### **Title**

 This Bylaw may be cited as "Strawberry Hill Library Tax Exemption Bylaw, 2024, No. 21358".

## **Exemptions**

2. That 4,907.57 square metre portion of land and all improvements thereon, as shown outlined and hatched in Schedule "A" attached hereto and forming part of this Bylaw, and more particularly described as follows:

PID: 017-964-075

Lot 1, Section 19, Township 2, Plan LMP5880 NWD, Except

Plan Part Subdivided by Plan LMP45199

(the "Exempt Property"),

leased and occupied by the City of Surrey, is hereby exempt from taxation for two years, for tax years 2025 and 2026 pursuant to Section 224 of the *Community Charter*, subject to the conditions provided for in this Bylaw.

#### **Conditions**

- 3. If:
  - (a) the City of Surrey's lease or occupation of the Exempt Property ceases; or
  - (b) the Exempt Property ceases to be used for a purpose which would entitle it to exemption under this Bylaw; or
  - (c) the Exempt Property ceases to meet the conditions necessary to qualify for the exemption including, but not limited to, compliance with City policies and bylaws,

the Exempt Property shall be liable to taxation from the date the lease or occupation ceases, or the date of the change of use or conditions, as the case may be (the "Taxation Date").

- 4. Where the assessment roll is completed before the cessation of the lease or occupation or before the change of use or conditions described in Section 3 of this Bylaw comes to the attention of the collector:
  - (a) the collector will provide written notice to the person who, but for the exemption, would have been liable to taxation; and
  - (b) the person described in (a) shall pay to the City an amount equal to the total taxes that, but for the exemption, would have been payable on the property from the Taxation Date, together with interest compounded annually at the rate described in Section 246 of the Community Charter.

### **Repeal Section**

5. "Strawberry Hill Library Tax Exemption Bylaw, 2023, No. 21022" is hereby repealed.

PASSED FIRST READING on the 7th day of October, 2024.

PASSED SECOND READING on the 7th day of October, 2024.

PASSED THIRD READING on the on the 7th day of October, 2024.

NOTICE OF INTENTION published by posting notice on the City's website from the 9th day of October to the 16th day of October, 2024 and by distributing the notice through the City's email subscription service on the 9th day of October, 2024.

RECONSIDERED AND FINALLY ADOPTED, signed by the Mayor and Clerk and sealed with the Corporate Seal on the 21st day of October, 2024.

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**MAYOR** 

CLERK

# Schedule "A"

