

NO: R186

COUNCIL DATE: October 7, 2024

REGULAR COUNCIL

TO: **Mayor & Council** DATE: **October 3, 2024**

FROM: **General Manager, Corporate Services** FILE: **1970-04**

SUBJECT: **Proposed Permissive Property Tax Exemptions for the 2025 Tax Year for Qualifying Places of Worship and Pre-1974 Care Homes**

RECOMMENDATION

The Corporate Services Department recommends that Council:

1. Receive this report for information; and
2. Authorize the City Clerk to bring forward *Section 220 and 224(2)(f) and (h) Tax Exemption Bylaw, 2024, No. 21354* (the "Bylaw"), which includes the list of properties attached to this report as Appendix "I", for the required readings.

INTENT

The purpose of this report is to request that Council consider permissive tax exemptions for places of worship and pre-1974 care homes pursuant to Section 224(2)(f) and (h) of the *Community Charter, S.B.C. 2003, c. 26*, in accordance with the City's Tax Exemption Policy (the "Policy"), as documented in Appendix "II", and in conjunction with a statutory exemption, pursuant to Section 220 of the *Community Charter*, determined by and administered by the BC Assessment Authority.

BACKGROUND

In the spring of each year, the City makes permissive property tax exemption applications available. Applications were made available on a newly created permissive property tax webpage on the City's website. Applications are reviewed by staff to ensure compliance with legislative requirements. For new applications and previous recipients requesting changes to their exemption, site visits may be undertaken to ensure that the property meets the requirements of Sections 220 and 224(2)(f) and (k). In addition, a staff committee comprised of representatives from the Legislative Services Division and the Finance, Planning & Development and Community Investment & Social Infrastructure Services departments, meets to review any applications that may contain an anomalous situation and subsequently forwards recommendations to Council for consideration.

Statutory exemptions from property taxation are provided under Section 220 for places of worship, and certain senior care homes that were developed with financial assistance from the province between January 1947 and April 1974. Statutory exemptions are only provided for the building itself and the land occupied by the footprint of the building within the lot on which the building is located. Statutory exemptions are verified and applied by the staff at BC Assessment Authority. Council does not have an opportunity to approve or provide feedback regarding statutory exemptions. Once a statutory exemption is applied to the property, the property owner is not required to apply for it annually. The statutory exemption would apply to the property as long as the organization continues to own the property and the land use does not change.

Under Section 224(2)(f) and (h) Council may provide an additional permissive exemption for qualifying places of worship and certain senior care homes that were developed with financial assistance from the province between January 1947 and April 1974. Exemption may be granted for an area of land surrounding the building that Council views as necessary to support the uses in the tax-exempt building (for example, a parking lot or a church hall in relation to an exempt church). The recommended properties for permissive tax exemption are listed in Appendix "I".

A bylaw under Section 224(2)(f) and (h) may only come into effect for the subsequent tax year if adopted on or before October 31 of the year prior to the tax year for which the exemption is approved.

DISCUSSION

There are 133 distinct properties or strata units that are recommended for full or partial property tax exemption. All except one of the properties are places of public worship receiving permissive exemptions under Section 224(2)(f). There is one pre-1974 seniors care homes for which permissive exemptions are permitted under Section 224(2)(h).

New Applications

Three new applications were received for the 2025 tax year. Staff recommend that a permissive exemption be applied to one of the properties.

Recommended for Approval

1. St. George Malankara Orthodox Church, 15151 72 Avenue

The church purchased the property in 2020 and received its final occupancy permit in 2024. A statutory exemption has been applied by BC Assessment for the building and land beneath. A portion of the site that is used as a parsonage is not eligible for consideration of a permissive tax exemption. The remaining portion of the property meets the Policy requirements.

Recommended for Denial

2. In-House Christian Foursquare Church, 412 – 17665 66A Avenue

The church purchased the property in March 2024 and uses the property as a hall, office and warehouse. This application is recommended for denial as the property does not meet the *Community Charter* or Policy requirements as it does not currently receive a statutory exemption as a place of worship from BC Assessment. The property has not been included in the Bylaw.

3. Thein Ton Buddhist Society and Cultural Centre, 17192 96 Avenue

The society has owned the property for a number of years but a permissive exemption has not been applied for in the past. The society uses the property as a Buddhist temple. BC Assessment advised that the property will receive a statutory exemption in 2025. The property is zoned RA One-Acre Residential, which does not include public assembly as a permitted use. This application is recommended for denial as the property does not meet the Policy requirements as a place of worship/public assembly is not a permitted use of the property, and therefore the property is not consistent with municipal policies, plans, bylaws and regulations. The property has not been included in the Bylaw.

Application Changes

The following applicants requested that staff review the permissive exemption that is applied to their property:

1. Fleetwood International Church, 8250 161 Street

The church requested an increase in their exemption to include a portion of the site that has been approved for a new building adjacent to the existing church. The requested portion of the property does not meet the Policy requirements, as the Policy states that an exemption can only be considered after the building is constructed, given final occupancy approval by the City, and is occupied, operational and compliant with all licensing and permits. The requested increase to the property's permissive exemption is recommended for denial and an increased exemption was not included in the Bylaw. The property will continue to receive an exemption for approximately 53% of the site.

2. Parish of St. Mark – Ocean Park, 12953 20 Avenue

The church has requested an increase in their exemption to include the back right-hand portion of the property which includes a consecrated outdoor chapel. As the outdoor space cannot be utilized throughout the year, the requested increase to the property's permissive exemption is recommended for denial and an increased exemption was not included in the Bylaw. The property will continue to receive an exemption for approximately 49% of the site.

The following properties had operational or usage changes, did not submit an application form or did not provide the required supporting documentation and have been removed from the bylaw for the 2025 tax year:

3. Bethany Newton United Church, 14853 60 Avenue

Staff sent two reminder emails directing the applicant to the online application form; however, no application was received. The applicant was advised via email that no application was received and the property will be subject to property taxes for the 2025 tax year.

4. Geeta Gyan Society, 11387 128 Street

An incomplete application was received. The applicant did not respond to multiple requests to submit the remaining documentation and was advised via email that as their application was incomplete, the property will be subject to property taxes for the 2025 tax year.

5. Ghausia International Foundation of Canada, 13560 – 105A Avenue & 10528 – 135A Street

Staff sent two reminder emails directing the applicant to the online application form; however, no application was received. The applicant was advised via email that no application was received and the property will be subject to property taxes for the 2025 tax year.

6. Guru Teg Bahadur Welfare Society, 5988 184 Street

Planning & Development staff advised that there are electrical, building and bylaw violations for the property. As the property is not currently consistent with municipal policies, plans, bylaws and regulations, it is ineligible for consideration of a permissive exemption.

7. Masjid Umar Bin Khattab Islamic Society, 10644 City Parkway

Staff sent two reminder emails directing the applicant to the online application form; however, no application was received. The applicant was advised via email that no application was received and the property will be subject to property taxes for the 2025 tax year.

8. Parkland Fellowship Baptist Church, 9574 160 Street

Staff sent two reminder emails directing the applicant to the online application form; however, no application was received. The applicant was advised via email that no application was received and the property will be subject to property taxes for the 2025 tax year.

9. Sunnyside Villas Society, 15008 26 Avenue

Staff sent two reminder emails directing the applicant to the online application form; however, no application was received. The applicant was advised via email that no application was received and the property will be subject to property taxes for the 2025 tax year.

Public Notice

Public notification is not required for exemptions that encompass places of worship and pre-1974 senior care homes as per Section 227 of the *Community Charter*. However, in keeping with the City's policy of transparency, based on the above proposed new applications and application changes, the estimated total exemption value of Section 224(2)(f) and (h) permissive property tax exemptions for the 2025 – 2027 tax years is as follows:

Year	Value of Exemption
2025	\$1,185,161
2026	\$1,256,271
2027	\$1,331,647

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 *Section 220 and 224(2)(f) and (h) Tax Exemption Bylaw 2024, No. 21354* for the required readings.

Joey Jatinder Singh Brar
General Manager, Corporate Services

Appendix "I": List of Places of Public Worship and pre-1974 Care Homes recommended for Permissive Tax Exemption for 2025

Appendix "II": Council Policy No. Q-27 - Tax Exemption Policy

APPENDIX "I"

List of Places of Public Worship and pre-1974 Care Homes recommended for Permissive Tax Exemption for 2025

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
1.	013-210-611	North East 175 Feet by 200 Feet of Parcel "A" (Reference Plan 8680), Fractional North East Quarter Section 6, Township 2 having a frontage of 175 feet on Station Road and 200 feet on the North Boundary NWD	Al-Mustafa Academy (Canadian Hussaini Association) 220(1)(h)/224(2)(f)	Same	5441 - 125A Street	6064-97102-2
2.	012-719-625 (Lot 1) 012-719-633 (Lot 2)	Lots 1 & 2, Block 2, District Lot 52, Group 2, NWD Plan 2482	All Saints Community Church 220(1)(h)/224(2)(f)	Same	12268 Beecher Street	5700-00116-0
3.	013-198-076	Parcel "7" (Reference Plan 15046) of Parcel "A" (Explanatory Plan 1136), Section 29, Block 5 North, Range 2 West, NWD	Amazing Grace United Church 220(1)(h)/224(2)(f)	Trustees of Amazing Grace United Church Pastoral Charge and The United Church of Canada	12740 - 102 Avenue	2290-06004-5
4.	011-438-789	Lot 1 Except: The North 25 feet; Section 19, Block 5 North, Range 1 West, NWD Plan 9920 (proportionate exemption)	Anglican Church of the Epiphany 220(1)(h)/224(2)(f)	Synod of the Diocese of New West	10553 - 148 Street	1190-00012-X
5.	010-115-803	Lot F, Section 14, Block 5 North, Range 2 West, NWD Plan 15734	Association of Islamic Charitable Projects 220(1)(h)/224(2)(f)	Same	13630 Grosvenor Road	2140-95002-1

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
6.	025-422-359	Lot 1, Section 19, Township 2, NWD Plan LMP54053	B.C. Muslim Association (Surrey Mosque) 220(1)(h)/224(2)(f)	Same	12407 – 72 Avenue	6191-00033-9
7.	024-823-503	Parcel 1, Section 8, Township 2, NWD Plan LMP46747 (proportionate exemption)	B.C. Muslim Association Mosque 220(1)(h)/224(2)(f)	Same	13585 – 62 Avenue	6084-00070-8
8.	018-336-400	Lot 6, Section 8, Township 2, NWD Plan LMP11223 (proportionate exemption)	Berea Baptist Church 220(1)(h)/224(2)(f)	Same	6062 – 132 Street	6084-05021-9
9.	001-095-111	Lot 1, Section 23, Block 5 North, Range 1 West, NWD Plan 68978	Calvary Christian Church 220(1)(h)/224(2)(f)	Same	16293 – 104 Avenue	1230-00011-2
10.	027-107-248	Lot 1 Section 28 Township 2, NWD Plan BCP 30823 (proportionate exemption)	Canadian Ramgarhia Society 220(1)(h)/224 (2)(f)	Same	8365 – 140 Street	6282-00016-6
11.	006-222-641	Lot 118, Section 7, Township 8, NWD Plan 48116	Canadian Reformed Church of Cloverdale 220(1)(h)/224(2)(f)	Trustees of the Congregation of the Canadian Reformed Church	17473 - 60 Avenue	8074-76702-4
12.	002-833-778	Lot 283, Section 30, Block 5 North, Range 1 West, NWD Plan 61636	Cedar Grove Baptist Church 220(1)(h)/224(2)(f)	Same	10330 – 144 Street	1300-89934-7

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
13.	010-429-336	Lot "A", Section 31, Block 5 North, Range 2 West, NWD Plan 18742	Cedar Hills Pentecostal Lighthouse Church 220(1)(h)/224(2)(f)	Same	12256 – 98 Avenue	2310-90031-X
14.	015-253-872	Lot 18, Section 12, Township 2, NWD Plan 1752	Christ Church Anglican Cemetery 220(1)(g)/224(2)(f)	The Synod of the Diocese of New Westminster	16591 Bell Road	6121-17002-5
15.	015-510-026	Lot 1, Section 12, Township 2, NWD Plan 83959	Christ Church Surrey Centre 220(1)(h)/224(2)(f)	The Synod of the Diocese of New Westminster	16631 Old McLellan Road	6121-00009-0
16.	029-968-992	Air Space Parcel 1, Section 27, Block 5 North, Range 2 West, NWD Plan EPP61077	Christ the King Lutheran Church 220(1)(h)/224(2)(f)	Same	13388 - 104 Avenue	2270-00065-1
17.	031-667-554	Lot 7, Section 12, Township 2, NWD Plan EPP113198	Christ the Redeemer Anglican Church 220(1)(h)/224(2)(f)	Parish of Christ the Redeemer	16628 Old McLellan Road	6121-06012-8
18.	026-317-371	Lot A, Section 30, Township 8, NWD Plan BCP18068 (proportionate exemption)	Christ Worship Centre 220(1)(h)/224(2)(f)	Same	17171 – 80 Avenue	8302-90008-4
19.	029-971-179	Lot 1 Section 9 Township 8 NWD Plan EPP65319 (proportionate exemption)	Christians' Gospel Society 220(1)(h)/224(2)(f)	Same	18780 – 58 Avenue	8092-00057-8
20.	009-021-795	Lot 24, Section 34, Township 2, NWD Plan 29430	Church of Christ 220(1)(h)/224(2)(f)	Same	15048 – 92 Avenue	6341-23002-3

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
21.	005-834-228	Lot 61, Section 25, Block 5 North, Range 2 West, NWD Plan 40870	Church of Jesus Christ of Latter Day Saints 220(1)(h)/224(2)(f)	President of the Lethbridge Stake of the Church of Jesus Christ of Latter-day Saints	10122 – 140 Street	2250-55002-5
22.	012-463-515	Lot "B" (S110393), Block 7, Section 14, Township 1, NWD Plan 2015	Church of Jesus Christ of Latter Day Saints 220(1)(h)/224(2)(f)	President of the Lethbridge Stake of the Church of Jesus Christ of Latter-day Saints	15450 – 20 Avenue	5142-91006-0
23.	012-695-726	Lot 21 Except: South 33 Feet, Section 7, Township 2, NWD Plan 2378	Church of Jesus Christ of Latter Day Saints 220(1)(h)/224(2)(f)	President of the Lethbridge Stake of the Church of Jesus Christ of Latter-day Saints	6270 – 126 Street	6074-20002-6
24.	009-384-235 009-384-260	Lot 3 and 4, Section 8, Township 8, Plan 10742	Church of Pentecost Canada Inc. 220(1)(h)/224(2)(f)	Same	5814-176A Street	8082-02029-5
25.	023-642-467	Lot 1, Section 28, Block 5 North, Range 2 West, NWD Plan LMP31197	City Centre Church 220(1)(h)/224(2)(f)	Trustees of the Congregation of City Centre Church of the Presbyterian Church in Canada	13062 – 104 Avenue	2280-00056-8
26.	006-127-444	Lot 12, Section 16, Township 8, NWD Plan 59668 Except Plan BCP 48838	Cloverdale Baptist Church 220(1)(h)/224(2)(f)	Same	18685 – 64 Avenue	8162-11002-1

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
27.	009-164-286	Parcel One, Section 9, Township 8, NWD Reference Plan 76388	Cloverdale Bibleway Church & Christian Academy 220(1)(h)/224(2)(f)	Same	18603 – 60 Avenue	8093-00012-4
28.	005-367-123	Lot 77, Section 7, Township 8, NWD Plan 55563	Cloverdale Pastoral Charge (formerly Cloverdale United Church) 220(1)(h)/224(2)(f)	Trustees of the Congregation of the United Church of Canada	17575 – 58A Avenue	8071-63002-0
29.	024-263-036	Lot 1, Section 18, Township 7, NWD Plan LMP39629 (proportionate exemption).	Emmanuel Evangelical Covenant Church 220(1)(h)/224(2)(f)	Same	17029 – 16 Avenue	7189-00012-4
30.	000-774-201 000-774-197 001-338-323	Lot 101, Section 15, Range 2 West, NWD Plan 48381 Lot 100, Section 15, Block 5 North Range 2 West, NWD Plan 48381 Lot 4, Section 15, Block 5 North Range 2 West, NWD Plan 12404	Emmanuel Romanian Pentecostal Church 220(1)(h)/224(2)(f)	Same	13575 King George Boulevard 13585 & 13591 Binnie Lane (parking lots)	2150-75004-1 2150-74504-5 2150-03028-7
31.	023-304-880	Lot 11, Section 18, Township 2, NWD Plan LMP26603	Faith Evangelical Lutheran Church 220(1)(h)/224(2)(f)	Same	7086 – 124 Street	6184-10012-9
32.	011-359-382	Lot 1, Section 17, Range 2 West, NWD Plan 8343 except Explanatory Plan 10527	Fatima Education Association 220(1)(h)/224(2)(f)	Fatimia Community Services Society of BC	10922 Scott Road	2170-00018-5

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
33.	002-712-342	Lot 2, Section 17, Block 5 North, Range 2 West NWD Plan 8343	Fatima Education Association 220(1)(h)/224(2)(f)	Fatimia Community Services Society of BC	10906 Larson Road	2170-01022-1
34.	001-731-688	Parcel A, (Explanatory Plan 10527) Lot 1, Section 17, Block 5 North, Range 2 West, NWD Plan 8343	Fatima Education Association 220(1)(h)/224(2)(f)	Fatimia Community Services Society of BC	10926 Scott Road	2170-90005-6
35.	024-880-001	Lot A Section 35 Township 2 NWD Plan LMP46216	Fleetwood Christian Reformed Church 220(1)(h)/224(2)(f)	Same	9165 – 160 Street	6351-90018-9
36.	010-764-615	Lot 4, Section 26, Township 2, NWD Plan 2824	Fleetwood Gospel Hall 220(1)(h)/224(2)(f)	The Trustees of the Congregation of the Fleetwood Gospel Hall	8725 – 158 Street	6264-03002-8
37.	031-692-257	Lot 1, Section 25, Township 2, NWD Plan LMP20904 (proportionate exemption)	Fleetwood International Church 220(1)(h)/224(2)(f)	Same	8250 – 161 Street	6252-00069-3
38.	001-857-789	Lot "B", Except Part Subdivided By Plan LMP 918, Section 9 Township 8 NWD Plan 17590 (proportionate exemption)	Free Presbyterian Church in Cloverdale 220(1)(h)/224(2)(f)	Same	18790 – 58 Avenue	8092-91011-X
39.	004-915-291	Lot 127, Section 21, Block 5 North, Range 2 West, NWD Plan 51205 (proportionate exemption)	Gateway Baptist Church 220(1)(h)/224(2)(f)	Same	13175 – 107 Avenue	2210-77602-8

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
40.	013-974-734	Lot 1 Except: Part dedicated Road on Reference Plan NWP88383, Section 35, Block 5 North, Range 2 West, NWD Plan 81072	Grace Hanin Community Church 220(1)(h)/224(2)(f)	Same	9770 King George Boulevard	2350-00040-0
41.	017-456-843	Parcel A, District Lot 165, Group 2, NWD Reference Plan LMP1474	Gracepoint Community Church 220(1)(h)/224(2)(f)	BC Conference of Mennonite Brethren Churches	3487 King George Boulevard	5700-90009-9
42.	006-156-444	Lot 26, Section 26, Township 2, NWD Plan 47194 (proportionate exemption)	Greater Vancouver Assembly Hall of Jehovah's Witnesses 220(1)(h)/224(2)(f)	Same	15577 - 82 Avenue	6262-25002-5
43.	009-102-205	Lot C Except: Parcel "One" (Bylaw Plan 53423); Section 33, Block 5 North, Range 2 West, NWD Plan 22344	Greek Orthodox Community of Surrey and Fraser Valley 220(1)(h)/224(2)(f)	Same	13181 - 96 Avenue	2331-92002-3
44.	009-102-175	Lot B, Section 33, Block 5 North, Range 2 West, NWD Plan 22344 (proportionate exemption)	Greek Orthodox Community of Surrey and Fraser Valley 220(1)(h)/224(2)(f)	Same	9635 - 132 Street	2331-91002-9
45.	018-416-179	Lot 1, Section 33, Township 2, NWD Plan LMP12024 (proportionate exemption)	Green Timbers Covenant Church 220(1)(h)/224(2)(f)	Same	14219 - 88 Avenue	6331-00016-1

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
46.	030-252-393	Lot 1, Section 28, Township 2, NWD Plan EPP 60714 (proportionate exemption).	Gurdwara Nanaksar Satsang Sabha Society 220(1)(h)/224(2)(f)	Same	14212 – 88 Avenue	6284-00046-7
47.	018-339-361	Lot A, Section 18, Township 2, NWD, Plan LMP11269 (proportionate exemption)	Guru Nanak Sikh Temple 220(1)(h)/224(2)(f)	Guru Nanak Sikh Gurdwara Society	7050 – 120 Street	6183-90019-9
48.	012-531-847	Lot "J" (U37030), Blocks 42 and 43, Except: Parcel "One" (Bylaw Plan 64766), Section 8, Township 8, NWD Plan 2107 (proportionate exemption)	Hillside Christian Church 220(1)(h)&(l)/224(2)(f)&(h)	Hillside Christian Church & Surrey Christian School Society	5950 – 179 Street	8082-95402-4
49.	002-826-321	Lot 4, Section 19, Township 2 NWD Plan 17466	Holy Satsang Foundation 220(1)(h)/224(2)(f)	Same	7975 –123A Street	6193-03008-6
50.	023-315-199	Section 19 Township 2 Plan Ref LMP 2678 NWD Parcel A Plan Ref LMP 26788 Previously Lots 1 and 2 PL 13889 (proportionate exemption)	Holy Satsang Foundation 220(1)(h)/224(2)(f)	Same	7990 –123A Street	6193-90006-8
51.	029-174-261	Lot 2, Section 16, Township 8, Plan EPP30745, NWD	Hope Community Church	Hope Community Church of Surrey BC	18625 Fraser Highway	8163-01023-X
52.	003-437-256	Lot "A" (W23431), Except: Part Dedicated Road on Plan BCP1285, Section 15, Township 2, NWD Plan 64193 (proportionate exemption)	Iglesia Ni Cristo (Church of Christ) 220(1)(h)/224(2)(f)	Same	15145 – 68 Avenue	6154-90005-3
53.	011-236-337	Parcel "A" (Explanatory Plan 12335) Lot 1, Section 15, Township 8 NWD Plan 7371 Except Plan LMP1427 and Plan BCP45376	Jericho Ridge Community Church 220(1)(h)/224(2)(f)	The BC Conference of the Mennonite Brethren Churches	19533 – 64 Avenue	8152-90017-5

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
54.	010-087-117	Parcel "4" (Reference Plan 16904), Lots 2 and 3, Section 28, Block 5 North, Range 2 West, NWD Plan 15418	Jesus Christ, The Name Above Every Name Inc. 220(1)(h)/224(2)(f)	The Kingdom of Jesus Christ, The Name Above Every Name Inc.	13055 Old Yale Road	2280-03022-6
55.	011-278-901	West 231 feet Lot 3, Except: Parcel "L" (By-law Plan 39734); Section 33, Block 5 North, Range 1 West, NWD Plan 8137	Johnston Heights Evangelical Free Church 220(1)(h)/224(2)(f)	Same	9612 - 152 Street	1330-02004-2
56.	000-709-760	Lot 3 Except: Firstly: West 231 feet, Secondly: Parcel "V" (By-law Plan 39734) and Thirdly: Parcel "A" (By-law Plan 68239), Section 33, Block 5 North, Range 1 West, NWD Plan 8137	Johnston Heights Evangelical Free Church 220 (1)(h)/224(2)(f)	Same	15245 - 96 Avenue	1330-02006-6
57.	019-184-697	Lot 4, Section 6, Township 9, NWD Plan LMP 22110 (proportionate exemption).	Korean Central Presbyterian Church 220(1)(h)/224(2)(f)	Same	10110 - 175A Street	9064-03003-0
58.	011-131-471	Lot "A" Except: Firstly: Parcel "One" (By-law Plan 50571); Secondly: Part on SRW Plan 28411, Thirdly: Part on Plan BCP30270, Block 16, Section 22, Block 5 North, Range 1 West, NWD Plan 4704 (proportionate exemption)	Kwanglim Methodist Church in Canada 220(1)(h)/224(2)(f)	Same	15688 - 106A Avenue 15678 - 106A Avenue	1220-90012-6
59.	010-508-317	Lot 21, Section 31, Township 8, NWD Plan 19576 (proportionate exemption)	Lam Ty Ni (Lumbini) Buddhist Temple 220(1)(h)/224(2)(f)	Same	16837 - 94A Avenue	8313-20002-9

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
60.	029-545-242	Lot 1, Section 36, Township 2, NWD Plan EPP 47259 (proportionate exemption)	Legacy - A Church of the Nazarene 220(1)(h)/224(2)(f)	Same	9012 – 160 Street	6362-00039-0
61.	004-951-131	Lot 134, Except: Part Subdivided by Plan 40698, Section 31, Block 5 North, Range 2 West, NWD Plan 40170	Living Hope Christian Fellowship 220(1)(h)/224(2)(f)	Conference of United Mennonite Churches of BC	12265 – 99A Avenue	2310-78303-1
62.	005-289-513	Lot 159, Section 31, Block 5 North, Range 2 West, NWD Plan 54987	Living Hope Christian Fellowship 220(1)(h)/224(2)(f)	Mennonite Church BC	12246 – 100 Avenue	2310-80802-7
63.	009-735-151	Lot 99 Except Parcel "Q" (Bylaw Plan 76106), Section 22, Block 5 North, Range 2 West, NWD Plan 12661 (except for that 500 sq. ft. portion of the building used as living quarters)	Manawmaya Theravada Buddhist Society Inc. 220(1)(h)/224(2)(f)	Same	13260 – 108 Avenue	2220-74002-X
64.	018-698-727	Lot 4, Section 31, Township 2, NWD Plan LMP15632	Maranatha Canadian Reformed Church 220(1)(h)/224(2)(f)	Same	12300 – 92 Avenue	6312-03009-X
65.	011-041-765	Lot 17, Section 34, Block 5 North, Range 2 West, NWD Plan 6707	Masjid Al Noor "Mosque of Lights" 220(1)(h)/224(2)(f)	Same	13526 – 98A Avenue	2340-16002-9
66.	018-895-557	Lot 1, Section 15, Township 1, NWD Plan LMP18340	Mount Olive Lutheran Church 220(1)(h)/ 224(2)(f)	Same	2350 – 148 Street	5150-00024-3

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
67.	003-102-963	Lot "B", NWD Plan 12508	Muslim Education & Welfare Foundation of Canada 220(1)(h)/224(2)(f)	Same	14136 Grosvenor Road	4000-91026-7
68.	017-136-733	Lot 7, Section 32, Township 2, NWD Plan NWP88116	New Life Ministries 220(1)(h)/224(2)(f)	Pentecostal Assemblies of Canada	8868 – 128 Street	6322-06003-X
69.	008-605-343	Lot 3, Section 15, Block 5 North, Range 2 West, NWD Plan 9938, (proportionate exemption)	Nichiren Shoshu Temple 220(1)(h)/224(2)(f)	Same	13579 Bentley Road	2150-02024-5
70.	003-743-241	Lot 1, Section 32, Township 2, NWD Plan 66067	North Surrey Christian Assembly Society (formerly North Surrey Gospel Chapel) 220(1)(h)/224(2)(f)	Same	13044 - 96 Avenue	6323-00013-1
71.	023-868-562	Lot 1, Section 35, Township 2, NWD Plan LMP34541 (proportionate exemption)	Northwood United Church 220(1)(h)/224(2)(f)	The United Church of Canada	8855 – 156 Street	6359-00025-8
72.	009-254-218	Lot 4 Except: Firstly; Part dedicated road on Plan LMP23777 Secondly; Part subdivided by Plan LMP32059, Section 28, Township 2, NWD Plan 10208 (proportionate exemption)	Nova Church (formerly Bear Creek Community Church) 220(1)(h)/224(2)(f)	Northwest Canada Conference Evangelical Church	8383 – 140 Street	6282-03009-2
73.	005-654-467	Lot 15, Section 15, Township 1, NWD Plan 58404 (proportionate exemption)	Ocean Park Congregation of Jehovah's Witnesses 220(1)(h)/224(2)(f)	Same	14832 – 24 Avenue	5150-14004-1

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
74.	023-859-768	Lot 1, Section 23, Block 5 North, Range 2 West, NWD Plan LMP34549 (proportionate exemption)	Our Lady of Good Counsel Church and School 220(1)(h)(l)/224(2)(f)	Roman Catholic Archbishop of Vancouver	10460 – 139 Street	2237-00026-8
75.	001-983-521	Lot 9, Except: Part Subdivided by Plan 70047; Section 5, Township 8, NWD Plan 10274	Pacific Community Church 220(1)(h)/224(2)(f)	Christian Missionary Alliance – Canadian Pacific District – Pacific Community Church	5337 – 180 Street	8053-08001-7
76.	009-306-056	Lot 6, Section 17, Township 1, NWD Plan 23154 (proportionate exemption)	Parish of St. Mark - Ocean Park 220(1)(h)/224(2)(f)	Same	12953 – 20 Avenue	5173-04010-5
77.	023-265-281	Lot 1, Section 22, Township 1, NWD Plan LMP26024, Except Part in Plan BCP31762	Peace Portal Alliance Church 220(1)(h)/224(2)(f)	Christian and Missionary Alliance (Canadian Pacific District)	15128 – 27B Avenue	5221-00022-2
78.	007-707-100	Parcel "One", Section 19, Township 1, NWD Reference Plan 74588	Peninsula United Church 220(1)(h)/224(2)(f)	Trustees Congregation of Peninsula United Church	2756 – 127 Street	5191-00034-1
79.	023-212-004	Lot A, Section 23, Township 1, NWD Plan LMP25229, (proportionate exemption)	Peninsula United Church 220(1)(h)/224(2)(f)	Trustees Congregation of Peninsula United Church	15639 – 24 Avenue	5230-90062-3
80.	023-440-554	Lot 1, Section 19, Block 5 North, Range 1 West, NWD Plan LMP28609	People’s Full Gospel Church 220(1)(h)/224(2)(f)	Same	14456 – 104A Avenue	1190-00038-6

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
81.	011-294-841	North 134 Feet Lot "B" Except: Firstly: Part subdivided by Plan 40114, Secondly: Parcel 2 (Bylaw Plan 49022); Section 32, Township 2, NWD Plan 6436	Philadelphia Church of Vancouver Society 220(1)(h)/224(2)(f)	Same	9135 – 132 Street	6322-91005-X
82.	011-564-083	East 117 Feet of Lot 11, Section 33, Township 8, NWD Plan 342 (proportionate exemption)	Port Kells Congregational Christian Church 220(1)(h)/224(2)(f)	Same	19131 – 88 Avenue	8331-10004-9
83.	005-290-911	Parcel "A", Section 7, Township 8, NWD Reference Plan 55276 (proportionate exemption)	Precious Blood Parish 220(1)(h)/224(2)(f)	Roman Catholic Archbishop of Vancouver	17475 – 59 Avenue	8071-90036-9
84.	009-004-629	Lot 21 Except: Part Dedicated Road on Plan BCP24054, Section 15, Township 2, NWD Plan 28794 (proportionate exemption)	Punjabi Masihi Church Society 220(1)(h)/224(2)(f)	The Pentecostal Assemblies of Canada	14488 – 72 Avenue	6153-20002-3
85.	009-492-836	Lot 16, Except: Parcel "A" (Bylaw Plan 62482); Section 14, Township 2, NWD Plan 11278 (proportionate exemption)	Relate Christian Church 220(1)(h)/224(2)(f)	Same	6788 – 152 Street	6142-15002-7
86.	009-506-837	Lot "B", Section 22, Township 2, NWD Plan 11349	Renew Church (formerly Newton Fellowship Baptist Church) 220(1)(h)/224(2)(f)	Same	7328 – 144 Street	6222-91002-6
87.	004-713-311	Lot 224, Section 15, Township 1, NWD Plan 58294	Seaview Pentecostal Assembly 220(1)(h)/224(2)(f)	Same	14633 – 16 Avenue	5152-87302-3

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
88.	024-355-593	Lot A Section 4 Township 8 NWD Plan LMP40501	Sonrise Full Gospel Church 220(1)(h)/224(2)(f)	Same	5588 – 188 Street	8044-90003-2
89.	002-682-915	Lot 198, Section 32, Block 5 North, Range 2 West, NWD Plan 61060	Southside Community Church 220(1)(h)/224(2)(f)	Same	12642 – 100 Avenue	2320 – 84702-9
90.	005-737-036	Lot 51 Except Part Dedicated Road on Plan LMP 47874, Section 29, Township 2, NWD Plan 59251 (proportionate exemption)	Sri Guru Singh Sabha Gurdwara Association 220(1)(h)/224(2)(f)	Same	8135 – 132 Street	6292-50002-0
91.	005-737-061	Lot 52, Except: Part Dedicated Road on Plan LMP47874, Section 29, Township 2, NWD Plan 59251, (proportionate exemption)	Sri Guru Singh Sabha Gurdwara Association 220(1)(h)/224(2)(f)	Same	8115 – 132 Street	6292-50504-2
92.	002-582-732	Lot 14 Except: Firstly: Part on Statutory Right of Way Plan 28411 and Secondly, part dedicated Road on Plan LMP33786, Section 26, Block 5 North, Range 1 West, NWD Plan 1670 (proportionate exemption)	St. Andrew Kim Catholic Parish 220(1)(h)/224(2)(f)	The Roman Catholic Archbishop of Vancouver	10222 – 161 Street	1260-13002-2
93.	018-749-666	Lot 1, Section 18, Township 2, NWD Plan LMP16349 (proportionate exemption)	St. Andrews – Newton Presbyterian Church 220(1)(h)/224(2)(f)	Same	7147 – 124 Street	6183-00041-3

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
94.	005-100-364	Lot 37, Section 17, Township 2, NWD Plan 53238 (proportionate exemption)	St. Bernadette Roman Catholic Church & School 220(1)(h)&(l)/224(2)(f)&(h)	Roman Catholic Archdiocese of Vancouver	6543 – 132 Street	6172-36002-4
95.	031-087-337	Lot A, Section 22, Township 2, NWD Plan EPP85592 (proportionate exemption)	St. George Malankara Orthodox Church	St. George Malankara Orthodox Church BC	15151 72 Avenue	6221-90007-4
96.	023-266-635	Lot A, Section 17 and 20, Block 5 North, Range 2 West, NWD Plan LMP25593 (proportionate exemption)	St. Helen's Anglican Church & Hall 220(1)(h)/224(2)(f)	Synod of the Diocese of New Westminster	10787 – 128 Street	2170-90015-9
97.	002-436-451	Lot 1, Section 30, Block 5 North, Range 1 West, NWD Plan 70402, (proportionate exemption).	St. Luke Lutheran Church 220(1)(h)/224(2)(f)	Same	10167 – 148 Street	1300-00001-6
98.	028-973-755	Lot 29 Section 8 Township 2 NWD Plan BCP51638 (proportionate exemption)	St. Michaels Anglican Church 220(1)(h)/224(2)(f)	Synod of the Diocese of New Westminster	12996 – 60 Avenue	6082-28005-2
99.	011-441-135	Lot 1, Section 28, Township 8, NWD Plan 9828 (proportionate exemption)	St. Nicolae Romanian Orthodox Church 220(1)(h)/224(2)(f)	Same	8679 Harvie Road	8283-00004-4
100.	023-211-351	Parcel 1, Section 33, Township 8, NWD Plan LMP25295	St. Oswald's Anglican Church 220(1)(g)&(h)/224(2)(f)	The Synod of the Diocese of New Westminster	19016 – 96 Avenue	8334-00020-0

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
101.	001-941-607	Lot 24, Legal Subdivision 16, Section 15, Township 1, NWD Plan 69917(proportionate exemption).	Star of the Sea School and Good Shepherd Church 220(1)(h)&(l)/224(2)(f)&(h)	Star of the Sea Parish	15024 – 24 Avenue	5150-23001-7
102.	004-409-116	Lot 228, Except: Parcel "A" (Bylaw Plan 63717), Section 8, Township 2, NWD Plan 59712 (proportionate exemption)	Sunshine Hills Congregation of Jehovah's Witnesses 220(1)(h)/224(2)(f)	Same	13095 – 60 Avenue	6083-87702-7
103.	030-235-987	Lot 2 Section 7 Township 2 Plan EPP73003 NWD (proportionate exemption)	Sunshine Ridge Baptist Church 220(1)(h)/224(2)(f)	Same	6230 – 120 Street	6073-01059-X
104.	003-216-772	Lot 1, Section 32, Township 2, NWD Plan 62948 (proportionate exemption)	Surrey Alliance Church 220(1)(h)/224(2)(f)	Same	13474 – 96 Avenue	6324-00028-X
105.	013-238-868	North 132 Feet of Parcel "B" (Reference Plan 2623) of the North West Quarter, Section 25, Township 2, NWD	Surrey Chinese Baptist Church 220(1)(h)/224(2)(f)	Same	8590 – 160 Street	6253-97108-6
106.	025-984-128	Lot 1, Section 16, NWD Plan BCP 12182	Surrey Christian Alliance Church 220(1)(h)/224(2)(f)	Christian and Missionary Alliance, Canadian Pacific District	15421 – 110 Avenue	1164-00011-1
107.	002-248-646	Lot 55, Section 7, Township 8, NWD Plan 39855 (proportionate exemption)	Surrey Covenant Reformed Church 220(1)(h)/224(2)(f)	Same	17400 – 60 Avenue	8071-52503-0

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
108.	009-288-473	Lot 45, Section 26, Block 5, North Range 2 West, NWD Plan 23047	Surrey Evangelical Chinese Bible Church 220(1)(h)/224(2)(f)	Same	13912 – 104 Avenue	2260-44002-2
109.	013-239-180	Parcel "D" (Explanatory Plan 7664), South West Quarter, Section 16, Township 7, NWD	Surrey Filipino Seventh-day Adventist Church 220(1)(h)/224(2)(f)	Seventh Day Adventist Church (British Columbia Conference)	1614 – 184 Street	7162-97106-4
110.	011-432-641	Lot 23, Section 31, Block 5 North, Range 2 West, NWD Plan 9373 Except: Part Subdivided by Plan 26970, (proportionate exemption)	Surrey Free Methodist Church 220(1)(h)/224(2)(f)	Trustees of the Congregation of the Surrey Free Methodist Church	12371 – 96 Avenue	2310-22002-4
111.	010-627-537	Lot 1, Block 9, Section 18, Block 5 North, Range 1 West, NWD Plan 1701	Surrey Grace Community Church 220(1)(h)/224(2)(f)	Same	14618 – 110 Avenue	1181-00002-6
112.	010-627-545	Lot 2, Block 9, Section 18, Block 5 North, Range 1 West, NWD Plan 1701	Surrey Grace Community Church 220(1)(h)/224(2)(f)	Same	14624 – 110 Avenue	1181-01002-0
113.	026-247-399	Lot A, Section 26, Township 2, NWD Plan BCP 16894	Surrey Korean Presbyterian Church 220(1)(h)/224(2)(f)	Same	15964 – 88 Avenue	6264-90007-2
114.	026-420-325	Lot 1, Sections 19 & 30, Township 8, NWD Plan BCP 19721,	Surrey Pentecostal Assembly 220(1)(h)/224(2)(f)	Same	16870 – 80 Avenue	8302-00030-9

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
115.	000-809-853	Lot 9 Except: Part Subdivided by Plan 86708; North East Quarter, Section 29, Township 2, NWD Plan 5488	Surrey Seventh-Day Adventist Church (BC Conference) 220(1)(h)/224(2)(f)	Same	8520 – 132 Street	6294-08005-8
116.	011-392-533	Parcel A (Explanatory Plan 11016) Lot 3, Section 14, Block 5 North, Range 2 West, NWD Plan 5392	Surrey Vietnamese Alliance Church 220(1)(h)/224(2)(f)	Christian & Missionary Alliance-Canadian Pacific District	13821 Grosvenor Road	2140-90004-2
117.	011-392-509	Parcel A (Explanatory Plan 13691) Lot 4, Section 14, Block 5 North, Range 2 West, NWD Plan 5392 (proportionate exemption)	Surrey Vietnamese Alliance Church 220(1)(h)/224(2)(f)	Christian & Missionary Alliance-Canadian Pacific District	13815 Grosvenor Road	2140-90008-X
118.	002-220-440	Lot D, Section 33 Block 5 North, Range 2 West, NWD Plan 22620	The Church in Surrey 220(1)(h)/224(2)(f)	Same	9630 – 131A Street	2331-93002-8
119.	004-586-069	Lot 15, Section 27, Township 8, NWD Plan 33498 (proportionate exemption)	Tong Do Sa Buddhist Temple Chogye Order Korea (Seu Kwang Sa Buddhist Temple Society) 220(1)(h)/224(2)(f)	Tong Do Sa Buddhist Temple Chogye Order Korea	8425 – 196 Street	8273-14002-7
120.	008-783-497	Lot 33, Section 22, Block 5 North, Range 1 West, NWD Plan 25315	Tynehead Park Congregation of Jehovah's Witnesses 220(1)(h)/224(2)(f)	Same	10446 – 157 Street	1220-32002-X

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
121.	011-384-417	Lot 56, Section 22, Block 5 North, Range 2 West, NWD Plan 9117 (proportionate exemption)	Ukrainian Orthodox Church of St. Mary 220(1)(h)/224(2)(f)	The Trustees of the Whalley Congregation of the Ukrainian-Greek Orthodox Church	10765 – 135A Street	2220-52502-8
122.	009-179-011	Lot 95 Except: Firstly: Part on Reference Plan 31517 and Secondly: Parcel "G" (By-law Plan 76106), Section 22, Block 5 North, Range 2 West, NWD Plan 9117	Ukrainian Orthodox Church of St. Mary (Church Hall) 220(1)(h)/224(2)(f)	The Trustees of the Whalley Congregation of the Ukrainian-Greek Orthodox Church	13512 – 108 Avenue	2220-72006-8
123.	011-418-133 011-418-192	Lot 1, Section 15, Block 5 North, Range 2 West, NWD Plan 9187 Lot 4, Section 15, Block 5, North, Range 2 West, NWD Plan 9187	Vancouver Chinese Zion Church 220(1)(h)/224(2)(f)	Same	13551 King George Boulevard and 13546 Bentley Road (parking lot)	2154-00002-2 2150-03014-7
124.	000-643-408	Lot 27, Except Firstly: Parcel T (Bylaw Plan 68239); Secondly: Part Subdivided by Plan 83273, Section 35, Township 2, NWD Plan 31091	Vancouver Christadelphian Ecclesia 220(1)(h)/224(2)(f)	Same	15582 – 96 Avenue	6353-26022-2
125.	006-516-866	Lot 23, Block 60, NWD Plan 30581	Vancouver Life Church 220(1)(h)/224(2)(f)	Same	11565 – 142 Street	4000-22044-5
126.	000-917-346	Lot 2 Except: Part on Bylaw Plan Filed A14399; Section 25 Block 5 North Range 2 West, NWD Plan 16376	Vancouver New Life Church 220(1)(h)/224(2)(f)	Same	14370 – 104 Avenue	2250-01030-4

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
127.	000-917-354	Lot 3, Section 25, Block 25, Range 2 West, NWD Plan 16376	Vancouver New Life Church 220(1)(h)/224(2)(f)	Same	10370 – 143A Avenue	2250-02024-3
128.	000-904-961	Lot 6, Except: Parcel A (Bylaw Plan 68121), Section 25, Block 5, North Range 2 West, NWD Plan 16376	Vancouver New Life Church 220(1)(h)/224(2)(f)	Same	10381 – 144 Street	2250-05018-1
129.	024-581-511	Lot B, Section 28, Township 2, NWD Plan LMP43799 (proportionate exemption)	Vedic Hindu Cultural Society of BC 220(1)(h)/224(2)(f)	Same	8321 – 140 Street	6282-91003-1
130.	025-581-511	Lot 7, Section 7, Township 8, NWD Plan BCP 3568	Westwinds Community Church 220(1)(h)/224(2)(f)	Same	6331 – 176 Street	8074-06013-5
131.	010-307-338	Lot 2, Section 16, Township 1, NWD Plan 77224	White Rock Baptist Church 220(1)(h)/224(2)(f)	Same	1657 – 140 Street	5162-01009-1
132.	009-555-595	Lot 1, Except Portions on Plan BCP 23492, Block 30, Section 15, Township 1, NWD Plan 11645, (proportionate exemption)	White Rock Seventh-Day Adventist Church 220(1)(h)/224(2)(f)	Seventh-Day Adventist Church (BC Conference)	14615 – 16 Avenue	5152-00000-3

	PID	LEGAL	Operating Name	Legal Owner	Address	Folio No.
133.	001-810-570	Strata Lot 2, Section 8, Township 8 NWD Strata Plan NW1449, Together with an Interest in the Common Property in Proportion to the Unit Entitlement of the Strata Lot as shown on Form 1	Zion Park Manor 220(1)(i)/224(2)(h)	Lutheran Senior Citizens Housing Society	5939 – 180 Street 5905 – 180 Street	8082-98701-7



CITY POLICY

No. Q-27

REFERENCE:	APPROVED BY:	CITY COUNCIL
REGULAR COUNCIL MINUTES SEPTEMBER 29, 2003	DATE:	September 11, 2017 (RES.R17-2582)
	HISTORY:	September 23, 2013 (RES.R13-2009)
		October 1, 2012 (RES.R12-2081)
		September 12, 2011 (RES.R11-1561)
		MAY 30, 2005 (RES.R05-1362)
		SEPTEMBER 27, 2004 (RES.R04-2574)
		SEPTEMBER 29, 2003 (RES.R03-2358)

TITLE: TAX EXEMPTION POLICY

PURPOSE

This policy is intended to provide guidance in the processing of applications for exemption from property taxes pursuant to Sections 220, 224 and 225 of the *Community Charter*.

Exemptions provided for in Sections 224(2), and Section 225 of the *Community Charter* are at the discretion of Council. This policy is intended to establish principles, which can serve as a guide in evaluation of applications for exemptions.

POLICY

General

1. Additional exemption under Sections 224 and 225 of the *Community Charter* are at the discretion of Council exercised in accordance with those sections and this policy. There is no obligation to give exemption. Exemptions cannot be granted if the owner does not qualify under the *Community Charter*.
2. To be considered for exemption, all applications must be consistent with municipal policies, plans, bylaws and regulations.

3. The exemptions can only be considered after the building is constructed, given final occupancy approval by the City, be occupied, operational and compliant with all licensing and permits.
4. Section 225 requires that the exemption be granted by bylaw, adopted by a 2/3 majority of Council, prior to October 31 of the year preceding the year of exemption.
5. All permissive exemptions are to be reviewed by staff each year to ensure that, based on the most current available information, they continue to qualify for an exemption.
6. Exemptions will only be considered for non-profit, charitable organizations or for-profit community care living facilities that are *licensed* under the *Community Care and Assisted Living Act*. In the case of for-profit organizations, only those beds that are publicly funded will be considered.
7. The City of Surrey may adjust a permissive property tax exemption for a property should factors important to the eligibility of the property for an exemption change at any time. This includes, but is not limited to, change of use, change of ownership and/or non-compliance with City bylaws, policies and regulations.
8. A property will not qualify for exemption if construction takes place on the property without all necessary licenses and permits having been first obtained for such construction.
9. With the exception of exemptions given under Section 225, portions of land or improvements, or both, that are used for commercial purposes, whether exclusively or non-exclusively, may not be considered for permissive exemption.
10. With the exception of exemptions granted under Section 224 (2)(g) [Leased churches], the person or organization carrying on the qualifying use must own the property for which the exemption is being sought.

Buildings for Public Worship

1. Lands Used or Occupied by a Church as Tenant or Licensee (Section 224(2)(g))

Council may exempt the land or improvements used or occupied by a church as tenant or licensee for the purpose of public worship or for the purposes of a church hall, which Council considers necessary to the church.

The provisions in Section 2, Buildings for Public Worship apply to applications under this section.

2. Buildings for Public Worship (Section 224 (2) (f))

These properties are receiving a statutory exemption under Section 220 (1)(h) for building(s) set aside for public worship along with the footprint of land on which they stand.

May be Exempted by Council

- a) any church hall considered by the Council to be necessary to the exempted building, and the land on which the church hall stands.
- b) any area of land surrounding the exempted building, an exempted hall, or both.
- c) applications for exemption under this section will be recommended to Council for inclusion in the by-law to exempt areas used by the religious facility for parking.
- d) any area of land necessary for the church to function, and required by the city to be dedicated for easements/rights-of-way/detention ponds to accommodate city services such as sewer, water, storm sewer may be exempted from taxation.

3. Not to be Considered for Exemption by Council

- a) any areas NOT used for public worship, including accommodation, care homes, retirement homes, hospitals, commercial activities
- b) any lands owned by the place of public worship that are surplus to the facility's needs.

Heritage Properties (Section 225)

Council may exempt those properties protected by Heritage Designation or Heritage Revitalization Bylaws, and which meet or exceed the minimum maintenance standards regulated by Bylaw No. 18931. In addition, the property must be in compliance with its associated Designation or Revitalization Bylaw.

Exemption will be considered for the original maintained heritage structure only. Added improvements or reconstructed structures are not eligible for permissive exemption under this Section.

Hospitals

1. **Exempted by the *Community Charter* (Sections 220(1)(j) and 224(2)(h))**

A building set apart and used solely as a hospital under the *Hospital Act*, except a private hospital under that Act.

2. **May be Exempted by Council**

Any area of land surrounding the building, not including land exempted under the *Hospital Act* or *Hospital District Act*.

Non Profit, Charitable or Philanthropic (Section 224(2)(a))

Council may exempt land or improvements not being operated for profit or gain and owned or held by a charitable, philanthropic organization or other not for profit corporation supported in whole or in part by public funds and used exclusively for charitable or philanthropic purposes.

To qualify for an exemption under this section, the applicant must demonstrate that the services of their organization are open to and used predominantly by Surrey residents.

Private (Independent) Schools (Sections 220(1)(l) and 224(2)(h.1))

A building owned by an incorporated institution of learning that is regularly giving children instruction accepted as equivalent to that given in a public school, in actual occupation by the institution, Licensed by the Ministry of Education and wholly in use for the purpose of giving instruction and statutorily exempted by the Province, either in part or in whole

Permissive exemptions will only be considered for independent schools who share campus lands with a place of worship. Exemption may be granted for the lands surrounding the church and deemed by the BC Assessment Authority to be used primarily for church purposes, and as such, do not receive a statutory exemption in conjunction with the independent school.

Parks, Recreation & Athletic (Section 224(2)(i))

Council may exempt the land or improvements for certain parks, recreation and athletic purposes, provided the application meets the criteria set out in Section 224(2) (i) of the *Community Charter*.

To qualify for exemption under this section, the applicant must demonstrate that their facility is open to and used by Surrey residents.

Private Hospitals/Institutions Licensed Under the *Community Care and Assisted Living Act* (Section 224(2)(j))

1. May be Exempted by Council

- a) Land or improvements owned or held by a person or organization and operated as a private hospital licensed under the *Hospital Act*;
- b) Land or improvements owned or held by a non-profit organization and operated as a non-profit care facility licensed under the *Community Care and Assisted Living Act*, and
- c) That portion of the land or improvements owned or held by a for-profit organization and operated as a care facility licensed under the *Community Care and Assisted Living Act* and receiving publicly funded care.
 - i) In the case of for-profit care facilities, the term "publicly funded" means those beds that are funded by the Fraser Health Authority (FHA) or other public body on a full-time, 365-day-per-year basis and does not include temporary beds that are funded by the FHA or other public body from time to time as needed.