

NO: R187

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 Properties Leased for the Purpose of Public Worship**

RECOMMENDATION

The Corporate Services Department recommends that Council:

1. Receive this report for information; and
2. Authorize the City Clerk to bring forward *Section 224(2)(g) Tax Exemption Bylaw, 2024, No. 21355* (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 properties leased for public worship pursuant to Section 224(2)(g) of the *Community Charter, S.B.C. 2003, c. 26* and in accordance with the City's Tax Exemption Policy (the "Policy").

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 and consultations with inspectors from BC Assessment held to ensure that the property meets the requirements of Section 224(2)(g). In addition, a staff committee comprised of representatives from the Legislative Services Division and the Finance, Planning & Development and Social Infrastructure & Community Investment departments meet to review any applications that may contain an anomalous situation and subsequently forwards recommendations to Council for consideration.

The exemptions included in the proposed Bylaw fall within Section 224 of the *Community Charter* as permissive exemptions. A bylaw under Section 224 may only come into effect for the subsequent tax year once public notice of the proposed bylaw has been given and subject to the bylaw being adopted on or before October 31 of the year prior to the tax year for which the exemption is approved.

The exemptions permitted under Section 224(2)(g) relate to land or improvements used or occupied by a religious organization as a tenant or licensee, for the purpose of public worship, or for the purposes of a hall that Council considers is necessary to land or improvements used or occupied by a religious organization as a tenant or licensee. Properties that are eligible for a permissive exemption under Section 224(2)(g) are not eligible for a statutory exemption granted by BC Assessment Authority.

DISCUSSION

There are a total of 19 distinct properties or strata units recommended for either full or partial property tax exemption.

New Applications

Seven new applications were received for the 2025 tax year. Staff recommend that permissive exemptions be provided to three of the properties.

Recommended for Approval

1. God's Gift Ministry Society, 10581 King George Boulevard

The society leases the property for the purpose of public worship. The property meets the Policy requirements.

2. Guildford Islamic Cultural Society, 101-15290 103A Avenue

The society leases the property for the purpose of public worship. The property meets the Policy requirements.

3. Love Quest International Church, 10512 135A Street

The church leases two properties for the purpose of public worship. As the secondary property is undergoing renovations, all of the church's services are occurring at this location. The property meets the Policy requirements.

Recommended for Denial

4. Bear Creek Punjab Cultural Society, 8580 132 Street

The society leases the property for the purpose of public worship. The property's permissive exemption was removed in March 2020 as it was determined that the site was not being used as a place of worship. There is a secondary tenant also leasing the site and using it as a community hall. The property does not meet the Policy requirements, as there are commercial activities taking place on the site.

5. Gurdwara Dukh Nivaran Sahib Society, 15255 68 Avenue

The society leases a portion of the property for the purpose of public worship. Planning & Development staff advised that there is a stop work order on the property due to unpermitted construction. As 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, and if the property is not in good standing with the City, the property is ineligible for consideration of a permissive exemption. The applicant may reapply for consideration of a permissive exemption once the unpermitted construction is addressed.

6. Love Quest International Church, 13565 105 Avenue

This is the second location the church leases. The property is currently under renovation and no services are being provided at this location. The property does not meet the Policy requirements, as the site is not currently open and operational.

7. NightShift Street Ministries Society, 10637 King George Boulevard

The society leases the property as an outreach centre. The main services provided by the society are counselling and nightly meals. The property does not meet the Policy requirements, as the principal use of the property is an outreach centre and not a place of public worship.

Application Changes

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 proposed Bylaw for the 2025 tax year:

1. Calvary Worship Centre, 11125 124 Street

The applicant no longer leases this space. The applicant advised that they have purchased property at 11358 128 Street and is currently constructing a new church; however, the new church did not have its final occupancy permit in time for the permissive tax exemption application deadline.

2. The Evidence Church, 13639 108 Avenue

The applicant advised that the church no longer leases this space and has relocated to another city.

3. Love Family Christian Assembly, 13555 105A 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. Revival Pioneers Ministry International, 13515 108 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

In accordance with Section 94 and Section 227 of the *Community Charter*, public notification of the estimated value of each exemption must be provided in advance of the bylaw being forwarded to Council for adoption. The public notification process requires that an estimate of the total value of the property tax exemptions proposed under the Bylaw be provided for three consecutive years.

The estimated total value of the Section 224(2)(g) permissive property tax exemptions for the 2025 - 2027 tax years is as follows:

Year	Value of Exemption
2025	\$145,644
2026	\$154,383
2027	\$163,646

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 224(2)(g) Tax Exemption Bylaw, 2024, No. 21355* for the required readings.

Joey Jatinder Singh Brar
General Manager, Corporate Services

Appendix "I": List of leased places of public worship recommended for 2025 Permissive Tax Exemption

APPENDIX "I"

List of Leased Places of Public Worship recommended for 2025 Permissive Tax Exemption

	PID	LEGAL	Name	Address	Folio No.
1.	027-087-514	Strata Lot 22, Section 20, Township 2 NWD Strata Plan BCS1830, leased and occupied for the purpose of public worship	Calvary Grace Church (Faith and Vision) 224(2)(g)	#121, 7536 – 130 Street	6202-98036-9
2.	004-421-345	That 7,200 sq ft portion of Lot 1 Except: Firstly; Parcel A (Bylaw Plan 64918), Secondly; Part Dedicated Road on Plan LMP44217, Thirdly; Part Dedicated Road on Plan LMP51680, Section 29, Township 2, NWD Plan 62609, leased and occupied for the purpose of public worship	Celebration Life Ministries 224(2)(g)	Unit 2A, 13139 – 80 Avenue	6292-00004-7
3.	002-288-524	That 4,500 sq ft portion of the second floor of Lot 152, Section 18, Block 5 North Range 1, West NWD Plan 62582, leased and occupied for the purpose of public worship	Connecting Community Church 224(2)(g)	Portion of 14625 – 108 Avenue	1180-80102-7
4.	018-178-880	Lot 1, Section 29, Township 2, NWD Strata Plan LMS795 Together with an Interest in the Common Property in Proportion to the Unit Entitlement of the Strata Lot as shown on Form 1, leased and occupied for the purpose of public worship	Faith Dominion Ministry 224(2)(g)	Unit 1, 12988 – 84 Avenue	6292-98043-1
5.	011-088-486	That 1,248 square foot portion of Section 22, Range 2, Plan NWP11215, NWD Parcel A, (of Lot 2 PL 4937), leased and occupied for the purpose of public worship	God's Gift Ministry Society 224(2)(g)	10581 King George Boulevard	2220-90002-2
6.	001-184-342	That 3,800 square foot portion (unit 101) Lot 52, Section 28, Range 1, Plan NWP58484 NWD, leased and occupied for the purpose of public worship	Guildford Islamic Cultural Society 224(2)(g)	Unit 101 15290 103A Avenue	1280-50502-3

	PID	LEGAL	Name	Address	Folio No.
7.	001-093-347	That 7,100 sq ft portion of Lot 203, Section 20, Township 2, NWD, Plan 62200, leased and occupied for the purpose of public worship	Grace Baptist Church 224(2)(g)	#4 - 13570 - 78 Avenue	6204-85202-4
8.	018-495-915	Lot F, Block 319, District Lot 526 Plan LMP 12742, leased and occupied for the purpose of public worship	Great Light Healing Ministries International 224(2)(g)	12059 - 88 Avenue	6312-92006-9
9.	010-205-772	Lot 1, Except: Part on Plan With Bylaw Filed A14399; Section 24 Block 5 North Range 2 West NWD Plan 16807, leased and occupied for the purpose of public worship	Hahn Seok Buddhist Foundation 224(2)(g)	14069 - 104 Avenue	2240-00014-4
10.	025-175-009	Lot 1, Section 15, Township 2, NWD, Plan LMP51687, leased and occupied for the purpose of public worship	Ismaili Jamatkhana Prayer Facility 224(2)(g)	15177 - 68 Avenue	6154-00007-8
11.	017-751-586	Lot 15, Section 10, Township 2, NWD, Plan NWS 3426, leased and occupied for the purpose of public worship	Jain Center of BC 224(2)(g)	#208, 14770 - 64 Avenue	6103-98029-X
12.	024-997-978 024-997-960 024-997-951 024-997-986 024-997-994 024-998-052 024-998-044 024-998-079 024-998-061	Lots 4, 5,6, 7, 8, 13, 14, 15 and 16, Section 20, Township 2, NWD Strata Plan LMS 4385, Together with an Interest in the Common Property in Proportion to the Unit Entitlement of the Strata Lot as shown on Form 1, leased and occupied for the purpose of public worship	Khalsa Diwan Society of BC 224(2)(g)	103, 7938 - 128 Street	6203-98204-0 6203-98203-9 6203-98202-7 6203-98205-2 6203-98206-4 6203-98212-X 6203-98211-8 6203-98214-3 6203-98213-1
13.	002-772-477	Block 5N, Section 22, Range 2W, NWD Parcel A, Ref PL 61421, leased and occupied for the purpose of public worship	LoveQuest International Church 224(2)(g)	10512 135A Street	2220-90020-4
14.	016-941-471	That 3,146 square foot portion of Lot 20, Section 30, Township 2, Plan NWS3424 NWD, leased and occupied for the purpose of public worship	Peace House International Ministry 224(2)(g)	20-12484 82 Avenue	6301-98086-4

	PID	LEGAL	Name	Address	Folio No.
15.	001-184-342 001-184-351	That 6,204 sq ft (unit 103) and that 2,701 sq ft (unit 105) portion of Lot 52 and Lot 53, Section 28, Block 5 North Range 1 West, NWD Plan 58484, leased and occupied for the purpose of public worship	Praise International Church 224(2)(g)	15290-103A Ave and 10304 - 152A Street (known as 103 and 105 - 15310 - 103A Avenue)	1280-50502-3 1280-51002-X
16.	010-048-863	That 2,928 sq ft portion of Parcel A of Lot 68, Ref Plan 45360, Section 22, Range 2 Plan NWP15002, NWD, leased and occupied for the purpose of public worship	Spanish Alliance Church 224(2)(g)	10492 City Parkway	2220-90016-2
17.	024-047-171 024-047-180 024-047-198 024-047-201	That 3,000 sq ft portion of Strata Lots 3, 4, 5 and 6 Section 17 Block 5 North Range 2 West NWD Strata Plan LMS3109 Together with an Interest in the Common Property in Proportion to the Unit Entitlement of the Strata Lot as shown on Form 1, leased and occupied for the purpose of public worship	The Homecoming Church (formerly Celebration Christian Fellowship International) 224(2)(g)	#106 - 12332 Pattullo Place	2170-98005-2 2170-98006-4 2170-98007-6
18.	011-384-328	Lot 46, Section 22, Block 5 North, Range 2 West, NWD Plan 9117, leased and occupied for the purpose of public worship	Transformation Christian Centre 224(2)(g)	10704 City Parkway	2220-45002-8
19.	023-852-020	That 1,615 sq ft portion of Strata Lot 4, Section 22, Township 1, NWD Strata Plan NW2669, Together with an Interest in the Common Property In Proportion to the Unit Entitlement of the Strata Lot as shown on Form 1, leased and occupied for the purpose of public worship	White Rock South Surrey Jewish Community Centre 224(2)(g)	32 - 3033 King George Boulevard	5224-98014-8