



2. Bylaw No. 15479 exempts land or improvements used or occupied by a religious organization as a tenant or licensee for the purpose of public worship. Public notice must be given for the properties contained in this bylaw.
3. Bylaw No. 15477 exempts land or improvements that are owned by a charitable, philanthropic or other not for profit corporation. Public notice must be given for the properties contained in this bylaw.
4. Bylaw No. 15478 grants a 50% exemption for heritage properties that meet the requirements of section 225. Public notice must be given for the properties contained in this bylaw. This bylaw also requires a two-thirds majority vote of Council.

Each local government in the lower mainland has different approaches and policies for granting tax exemptions. The following is a brief overview of the variations. The City of Vancouver is not included in the overview, as the Vancouver Charter legislation in tax exemption is quite different from the *Community Charter*.

	<u>Population</u>	<i>Exempts Leased Churches</i>	<i>Non-Profit Organizations</i>	<i>Non Profit Community Care</i>
<b>Surrey</b>	347,825	Yes	Yes	Yes
<b>Burnaby</b>	204,000	Yes	Yes	No
<b>Richmond</b>	164,345	Yes	Limited	Yes
<b>Abbotsford</b>	115,463	Yes	No	No
<b>Coquitlam</b>	112,890	Yes	Yes	Yes
<b>Delta</b>	96,950	Under	Review	
<b>Langley Township</b>	86,896	No	Yes	Yes
<b>White Rock</b>	18,250	No	No	No

- Notes:** - Coquitlam will not exempt any new permissive exemptions that are not in the 2005 exemption by-law
- Burnaby does not exempt any residential units. Non-profit organizations must be government funded.
  - Richmond limits non profit exemptions to Community Care licensed facilities, and non profit seniors housing.

City Clerk