



Corporate Report

NO: R250

COUNCIL DATE: September 27,

2004

REGULAR

TO: **Mayor
&
Council** DATE: **September
27, 2004**

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

SUBJECT: **SECTION 224 TAX EXEMPTION BYLAW NO.
15479**

**For properties under Section 224 (2) (g) of the
Community Charter**

RECOMMENDATION

That the report be received; and

That Council consider three readings of the "Section 224 (2) (g) Tax Exemption Bylaw 2004, No. 15479".

BACKGROUND

The exemptions included in this Bylaw fall within Section 224 (2) (g) and are for 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 improvement used or occupied by a religious organization as a tenant or licensee.

These permissive exemptions require notice to the public. The Bylaw must be adopted on or before October 31. An affirmative vote of 2/3 of all Council members is no longer required.

DISCUSSION

Applications for 7 new properties were received, and 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.

Estimated value of the Section 224 (2) (g) exemptions is as follows:

2005	\$35,649.91
2006	\$36,683.77
2007	\$37,747.59

New Applications:

- (1) Salvation Army - #4 – 13570 – 78 Avenue – the Salvation Army has sold property at 14053 and 14069 – 104th Avenue and is now leasing property at this new location (former Destiny Christian Association property). The application has been included in the By-law for Council consideration.
- (2) Hanmaum Zen Center – 14069 – 104th Avenue – this is a Buddhist house of worship which was purchased from the Salvation Army and leased to the Hanmaum Zen Center. The application has been included in the By-law for Council consideration. A second property, 14053 – 104th is not recommended as it is a residence for the Monks.
- (3) Lighthouse of Faith Fellowship, #4 – 19335 Langley Bypass – this organization was too late for exemption for 2004, but did receive a grant from the City to offset taxes. They are applying for exemption for 2005 and have been included in the By-law for Council consideration.
- (4) Bethel Hanin Methodist Church, #103 and 104 – 10334 – 152A Street – this is a new application for a church which leases property, and which has been included in the By-law for Council consideration.
- (5) Surrey Fellowship Gospel Assembly – 13688/13672 Hilton Road and 13673 108th Avenue – this new application is for a 1000 square foot portion of a building at 13688 Hilton Road, and for 2 other properties which are leased for church parking. The properties are included in the By-law for Council consideration.
- (6) Holy Satsang Foundation, 7990 – 123A Street – this is the former Scott Congregation of Jehovah's Witnesses properties. The property has been sold and is now leased to the Holy Satsang Foundation. The property has been included in the By-law for Council consideration.

Applications Not Renewed/Changes:

- (1) Destiny Christian Association - #4 – 13570 – 78 Avenue – the property has now been leased by the Salvation Army who will provide space for Destiny Christian Association worship services.

- (2) Surrey Christian Life Assembly Units 111 and 112, 12332 Pattullo Place – the church will no longer be leasing these properties, but will still be applying for property it owns in the same facility. The leased properties have been removed from the By-law.

Applications Not Recommended:

- (1) Hanmaum Zen Center – 14053 – 104th Avenue – this is a property adjacent to the Center which will be used as a residence for the monks. This is in keeping with Council policy that only buildings or property used strictly for religious worship is given tax exemption.

CONCLUSION

The Section 224 (2) (g) has 15 properties listed, 8 of which are new applications. All applications have been checked and verified to ensure they comply with the legislation.

In order for the listed properties to receive a tax exemption in 2005, Council must pass this Bylaw before October 31, 2004.

Margaret Jones
City Clerk