

Corporate Report

NO: <u>R206</u>

COUNCIL DATE: SEPTEMBER 17, 2007

REGULAR COUNCIL

TO: Mayor & Council DATE: September 10, 2007

FROM: City Clerk FILE: 1970-04

SUBJECT: SECTION 224 TAX EXEMPTION BYLAW NO. 16447

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

RECOMMENDATION

1. That the report be received; and

2. That Council consider three readings of the "Section 224 (2) (g) Tax Exemption By-law 2007, No.16447.

BACKGROUND

The exemptions included in this By-law 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 By-law must be adopted on or before October 31. An affirmative vote of 2/3 of all Council members is not required.

DISCUSSION

Applications for 3 new properties were received, and have been included in the By-law. 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:

2008	\$20,604
2009	\$21,202
2010	\$21,817

New Applications:

- (1) Rock of Salvation Community Church, 9059 King George Highway (Schedule A Item 1) this is a new church leasing property for public worship. The property has been included in the By-law for Council consideration.
- (2) <u>Hahn Seok Buddhist Foundation, 14069 104 Avenue</u> (Schedule A, Item 15) this organization leases property, and has provided proof of charitable status. The property has been included in the by-law for Council consideration.

Applications Not Renewed/Changes:

- (1) <u>Grace Baptist Church formerly 9059 King George Highway</u> (Schedule A Item 3) has moved to a new location at 18 13478 78 Avenue. The new property is included for Council consideration.
- (2) <u>Glorious Covenant Church 13579 Bentley Road</u> this church has vacated its premises as the property has been sold. A tax exemption is no longer required for this property.
- (3) <u>Surrey Word of Life Church, 100, 101 and 102 13302 –76 Avenue</u> this church is currently looking for a new property from which to operate. An exemption for this property is no longer required.
- (4) <u>Nichiren Shoshu Temple 102 16055 Fraser Highway</u> this organization has purchased the property and has been included in the appropriate By-law for Council consideration.
- (5) <u>Islamic Academy of Canada, 113 8299 129 Street</u> this organization has purchased the property and has been included in the appropriate By-law for Council consideration.

Not Recommended:

(1) <u>Punjabi Masihi Church – 14488 – 72nd Avenue</u> this is a large property scheduled for redevelopment as a church. The property is zoned PA-1 and in the interim has a residence with the basement used for religious ceremony. As the primary use of the property is residential, it does not comply with Council Policy. Once the property has been redeveloped, the organization can be considered for tax exemption.

CONCLUSION

The Section 224 (2) (g) Tax Exemption By-law has 15 properties listed, 3 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 2007, Council must pass this Bylaw before October 31, 2006.

Margaret Jones City Clerk