



Corporate Report

NO: R208

COUNCIL DATE: SEPTEMBER 17, 2007

REGULAR COUNCIL

TO: Mayor & Council DATE: September 10, 2007
FROM: City Clerk FILE: 1970-04
SUBJECT: TAX EXEMPTION BY-LAW No. 16449
For Properties under Section 220 and 224 (2) (f) and (h) of the *Community Charter*

RECOMMENDATION

1. That the report be received; and
2. That Council consider three readings of the "Section 220 and 224 (2) (f) and (h) Tax Exemption By-law No. 16449".

BACKGROUND

Tax Exemptions are regulated under the *Community Charter*. Statutory Exemptions from taxation are provided for churches, schools, hospitals and some seniors homes built under Provincial Assistance from January 1947 to April 1974, under Section 220 of the *Community Charter*, only to the extent of the building and the land on which the building stands.

Under Section 224 (2) (f) and (h), Council may provide additional exemptions for these facilities for an area of land surrounding the building that Council feels is necessary to the exempt building (for instance parking or a church hall).

Although tax exemptions under Section 224 require notice to the public, those exemptions which fall under Sections 220 and 224 (2) (f) and (h) do not. The By-Law must be adopted on or before October 31, and does not require a 2/3 majority vote.

Each year, tax exemption application forms are sent to organizations previously granted tax exemption, and to any new organizations that wish to apply for a tax exemption. New applications may involve any of the following verifications - discussions with the applicant, a tax inquiry, title search, building file review, site visit, discussion with the local B.C. Assessment office. Re-applications are reviewed by looking at previous applications from the organization. Discrepancies are resolved using the same methods as for new applications.

All recommended tax exemptions in Schedule A to By-law 16104 fall under Sections 220 and 224 (2) (f) and (h) of the *Community Charter SBC 2003 Chap. 26*.

DISCUSSION

9 new applications were received, all of which 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.

The following are the changes to tax exemptions for the 2008 tax year:

New Applications:

- (1) Church of Jesus Christ of Latter-day Saints 6270 – 126 Street (Schedule A, Item 167) – this is a new application from the Church of Jesus Christ of Latter-Day Saints to include the parking lot and landscaped area as a permissive exemption. The property meets the requirements of the legislation and is included on the By-law for Council’s consideration.
- (2) Nichiren Shoshu Temple 13579 Bentley Road (Schedule A, Item 168) this is a new application for a temple on a property previously leased by the Glorious Covenant Church. The temple has purchased the property and meets the requirements of the legislation. The property is included on the By-law for Council’s consideration.
- (3) Vedic Hindu Cultural Society 8321 - 140 Street (Schedule A, Item 166) this is an application for a newly constructed temple, and included on the By-law for Council’s consideration. That portion of the property which has a residential building and old temple building is not recommended for exemption.
- (4) Grace Hanin Community Church 9770 King George Highway (Schedule A, Item 169) this is a new application for a Church. The facility is substantially complete with final occupation scheduled for September. It is in order for Council to consider this property for exemption.
- (5) The Cedar Club 13181 - 96 Avenue (Schedule A, Item 170) this is a new application for a church and is included on the By-law for Council consideration.
- (6) Islamic Academy of Canada 113 – 8299 – 129 Street (Schedule A, Item 171) – this organization has purchased the property, which they previously leased and received an exemption for under S. 224. It is in order for Council to now consider the property for exemption under Section 220.
- (7 – 9) Vancouver New Life Church 10381-144 Street, 10370-143A Street, 14370-104 Avenue (Schedule A, Items 172-174) this is a new application for a church and parking lot. The church advises that the two properties used for a parking lot will be cleaned up and in use by the year end. The properties are included in the By-law for Council consideration.
- (10) Fraser Health Authority – Withdrawal Management Centre, 13740 – 94A Avenue (Schedule A, Item 175) this is a large health care facility providing withdrawal

management for persons addicted to drugs/alcohol. The property is included for Council consideration.

CONCLUSION

The total number of properties included in By-Law 16449 is 175. The majority of the properties are places of public worship, and some are for other uses permitted under Section 220 and 224 (2) (f) and (h) of the *Community Charter*, such as seniors' housing and private schools.

In order for the listed properties to receive tax exemption in 2008, Council must pass this By-Law before October 31, 2007.

Margaret Jones
City Clerk