



# Corporate Report

NO: R183

COUNCIL DATE: September 29, 2008

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## REGULAR COUNCIL

TO: Mayor & Council DATE: September 29, 2008  
FROM: City Clerk FILE: 1970-04  
SUBJECT: TAX EXEMPTION BY-LAW NO. 16737  
For Properties under Section 220 and 224 (2) (f) and (h) of the *Community Charter*

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## 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.16737”.

## BACKGROUND

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

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 16737 fall under Sections 220 and 224 (2) (f) and (h) of the *Community Charter SBC 2003 Chap. 26*.

## **DISCUSSION**

8 new applications were received, 6 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 of the legislation.

The following are the changes to tax exemptions for the 2009 tax year:

### **New Applications:**

- (1) Gurdwara Nanaksar Satsang Sabha Society, 14212 – 88 Avenue (Schedule A, Item 70) – this is a new place of worship located on the former site of the Shri Hargobind Sahib Sikh Society. This property is included in the By-law for Council consideration.
- (2) Holy Satsang Foundation, 7990 – 123A Street (Schedule A, Item 176) - this religious organization has purchased the property, which they previously leased and for which they received an exemption under Section 224. It is in order for Council to now consider the property for exemption under Section 220.
- (3) St. Mary's Coptic Orthodox Church, 12469 – 104 Avenue (Schedule A, Item 10) – this is a new church and is included in the By-law for Council consideration.
- (4) Surrey Christian School All Weather Playing Field, 8920 – 162 Street (Schedule A, Item 178) – a new all weather playing field has been constructed on the property located behind the Surrey Christian School. This field will be used by the school's students and by the community at large. The property is included in the By-law for Council consideration.
- (5) Anjuman-E-Jamali, Unit 14 and Unit 15 – 8430 – 128 Street (Schedule A, Item 179) – this is a new place of worship and is included in the By-law for Council consideration.
- (6) Korean Central Presbyterian Church, 10117 – 176 Street (Schedule A, Item 177) – this is a new church and is included in the By-law for Council consideration.

### **Not Recommended:**

- (1) Pastor's Residence for Korean Central Presbyterian Church, 17518 Abbey Drive – this property is classified as residential by BC Assessment and is being used for living quarters for the church's pastor. As the church property itself (included in the New Applications section above) already provides space for public worship, activities and meetings, this property is not recommended for tax exemption.

- (2) Sunnyside Villas Society, 15110 – 26 Avenue – this facility provides low cost rental housing for seniors and individuals with disabilities. The property does not meet the requirements of the City of Surrey Tax Exemption Policy and is not recommended for tax exemption.
- (3) Gurdwara Sahib Dasmesh Darbar, 8736 – 129 Street – this property is classified as residential by BC Assessment and is being used for living quarters for priests and religious teachers. As the affiliated church property already provides space for public worship and religious activities, this property is not recommended for tax exemption.

#### **Applications Not Renewed/Changes:**

- (1) Revival Church, 10664 – 135A Street – this church has ceased operating and a tax exemption is no longer required.
- (2) Amazing Grace United Church, 12740 – 102 Avenue (Schedule A, Item 23) – this is the former Oak Avenue United Church, which has undergone a change of name.
- (3) BC Synod – Evangelical Lutheran Church in Canada, 13388 – 104 Avenue (Schedule A, Item 30) – this is the former Christ the King Lutheran Church, which has undergone a change of name.
- (4) Shri Hargobind Sahib Sikh Society, 14210 – 88 Avenue – this church property has been sold and a tax exemption is no longer required.
- (5) Shri Durga Bhameshwari Mandir Society, Unit 210 and Unit 211 – 7750 – 128 Street (Schedule A, Item 153) – the church is no longer using a portion of the building as living quarters, and therefore the property is now recommended for total tax exemption.
- (6) Nichiren Shoshu Temple, 13579 Bentley Road (Schedule A, Item 168) – the portion of the building now used as living quarters is not exempt and has been removed from the exemption for Council consideration.
- (7) Surrey Vietnamese Alliance Church, 13815 Grosvenor Road (Schedule A, Item 12) – a mobile home located on this property is no longer occupied by a caretaker. The mobile home is now used for bible study and church meetings, and is therefore included in the tax exemption.

#### **CONCLUSION**

The total number of properties included in By-Law No. 16737 is 177. 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 2009, Council must pass this By-Law before October 31, 2008.

Margaret Jones  
City Clerk