

Corporate Report

NO: R185

COUNCIL DATE: September 29, 2008

REGULAR COUNCIL

TO: Mayor & Council DATE: September 29, 2008

FROM: City Clerk FILE: 1970-04

SUBJECT: SECTION 224 TAX EXEMPTION BYLAW NO. 16739

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 2008, No. 16739.

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 a majority of Council members is required.

DISCUSSION

Applications for 3 new properties were received, and all 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:

2009	\$48,881
2010	\$50,788
2011	\$52,768

New Applications:

- (1) <u>Celebration Christian Fellowship International, #106 12332 Pattullo Place</u> (Schedule A, Item 14) this is a new church leasing property for public worship. The property has been included in the By-law for Council consideration.
- (2) <u>Vancouver Hanbit Presbyterian Church, #101A 15290 103A Avenue</u> (Schedule A, Item 2) this is a new church leasing property for public worship. The property has been included in the By-law for Council consideration.
- (3) <u>Praise International Church, #103 15310 103A Avenue</u> (Schedule A, Item 12) this is a new church leasing property for public worship. The property has been included in the By-law for Council consideration.

Applications Not Renewed/Changes:

- (1) <u>Celebration Life Ministries</u>, 13369A&B, 13371A&B, 13373B 72 Avenue (Schedule A, Item 6) this is the former Celebration Life Church (Heal My People International Outreach Canada), which has undergone a change of name and change of address.
- (2) <u>Surrey Christian Life Assembly, #106 12332 Pattullo Place</u> this church no longer leases this property. This property is now leased by another church, noted under the new applications section above.
- (3) <u>Holy Satsang Foundation</u>, 7990 123A Street this organization has purchased the property and has been included in the appropriate By-law for Council consideration.

Not Recommended:

(1) None received.

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 2009, Council must pass this Bylaw before October 31, 2008.

Margaret Jones City Clerk