

NO: **R213**

COUNCIL DATE: **October 1, 2012**

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## REGULAR COUNCIL

TO: **Mayor & Council**

DATE: **September 24, 2012**

FROM: **City Clerk**

FILE: **1970-04**

SUBJECT: **Section 224 Tax Exemption By-Law No. 17747  
For Properties Being Exempted from Property Taxes under Section 224 (2) (g)  
of the *Community Charter***

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## RECOMMENDATION

The Legislative Services Division recommends that Council:

1. receive this report as information; and
2. authorize the City Clerk to bring forward for the required readings "Section 224 (2) (g) Tax Exemption By-law, 2012, No. 17747" (the "By-law"), a copy of which is attached as Appendix I to this report.

## BACKGROUND

The exemptions permitted under Section 224 (2) (g) of the *Community Charter* relate to 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. Permissive exemptions under this provision require notice to the public. The related By-law must be adopted by an affirmative vote of a majority of Council members on or before October 31, 2012 so that the properties listed in the by-law receive the property tax exemption for the 2013 taxation year.

## DISCUSSION

The City received applications from the tenants of each of 14 properties in relation to a Section 224 (2)(g) property tax exemption for 2013. In each case, the application was reviewed by a staff team and verifications conducted to ensure that the related property met the criteria outlined in legislation and the related City policy for such an exemption. In accordance with Section 227 of the *Community Charter*, public notification of the estimated value of each such exemption will be advertised for two consecutive weeks in a local newspaper in advance of the by-law being forwarded to Council for adoption.

The public notification process as outlined in legislation requires that an estimate of the total value of the property tax exemptions proposed under the By-law be provided for each of the following 3 years.

The estimated total value of the Section 224 (2)(g) property tax exemptions as recommended in the By-law attached as Appendix I to this report is as follows:

2013	\$45,441
2014	\$47,215
2015	\$49,058

The following changes have been incorporated into the proposed By-law for 2013 in comparison to the exemptions that were adopted by Council in the 2012 By-law.

#### **New Applications:**

1. Calvary Worship Centre, 11125 – 108 Avenue – Schedule A, Item 2  
This church has entered into a lease agreement effective October 1, 2012. A Temporary Use Permit to allow the church to operate on the property is before Council and expected to be approved by Council at the same meeting as the recommended exemption By-law is introduced. If Council does not approve the TUP, the By-law can be amended prior to final adoption to remove the subject property from the list of exempted properties in the related schedule of the By-law.
2. Christian Life Assembly Society, 14625 – 108 Avenue – Schedule A, Item 5  
This Society is a registered charity providing public worship services, along with other community counselling services from the subject property. The portion of the property used for public worship has been included in the proposed By-law for Council's consideration. The remainder of the building is used for commercial purposes and is not recommended for permissive tax exemption.
3. Lifesource Canada Society, #215 & #216, 6333 – 148 Street, Schedule A, Item 10  
This Society is a registered charity providing public worship services, along with other community services. The portion of the property used for public worship has been included in the proposed By-law for Council's consideration. The remainder of the building is sub-leased for other purposes and is not recommended for property tax exemption.

#### **Applications Changes:**

1. Bear Creek Punjab Cultural Society, 8580 – 132 Street, - Schedule A, Item 1  
Based on the information provided by the applicant, and subsequent discussions with the property owner, the Society leases a 4,000 square foot portion of the building on the subject property for religious ceremony and weddings in the Punjab faith. As such, that portion of the property is included in the proposed By-law for permissive tax exemption.
2. Nightshift Street Ministries Society, 10635 King George Boulevard – Schedule A, Item 11  
Based on a review of the information provided by the applicant, an additional 658 square feet of the subject building has been added to the schedule in the proposed By-law in comparison to the exemption that was granted in 2012. The additional area is used for reception, hallways, and an outreach training room.

The proposed By-law attached as Appendix I to this report includes the above-referenced amendments in Schedule "A" in comparison the same Schedule that was contained in the By-law for 2012 property tax exemptions.

## CONCLUSION

Based on the above discussion, it is recommended that Council authorize the City Clerk to bring forward for the required readings "Section 224 (2) (g) Tax Exemption By-law, 2012, No. 17747" (the "By-law"), a copy of which is attached as Appendix I to this report.

Jane Sullivan  
City Clerk

Appendix I: Section 224 (2) (g) Tax Exemption By-law, 2012, No. 17747

CITY OF SURREY

BY-LAW NO. 17747

A By-law to provide for the exemption from property taxation  
of certain properties in the City of Surrey pursuant to  
Sections 224 (2) (g) of the *Community Charter*  
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WHEREAS Council may, by authority of Section 224 (2) (g) of the *Community Charter*, S.B.C. 2003, Chap. 26, exempt from taxation certain properties;

AND WHEREAS Council deems it expedient to exempt from taxation the properties listed in Schedule A attached hereto.

NOW, THEREFORE, Council of the City of Surrey, in open meeting assembled, ENACTS AS FOLLOWS:

**Title**

1. This By-law may be cited as the "Section 224 (2) (g) Tax Exemption By-law, 2012, No. 17747".

**Exemptions**

2. The lands or improvements, or portions thereof, as outlined in Schedule A attached hereto, are hereby exempt from taxation for the Year 2013 pursuant to Section 224 (2) (g) of the *Community Charter*, S.B.C. 2003, Chap. 26.

**Repeal Section**

3. "Section 224 (2) (g) Tax Exemption By-law, 2011, No. 17474" is hereby repealed.

PASSED FIRST READING on the    th day of    , 2012.

PASSED SECOND READING on the    th day of    , 2012.

PASSED THIRD READING on the    th day of    , 2012.

NOTICE OF INTENTION ADVERTISED in the SURREY LEADER AND PEACE ARCH NEWS on the    th and    th day of    , 2012.

RECONSIDERED AND FINALLY ADOPTED, signed by the Mayor and Clerk and sealed with the Corporate Seal on the    day of    , 2012

\_\_\_\_\_MAYOR

\_\_\_\_\_CLERK

Section 224 (2) (g) Tax Exemption By-law 2012, No. 17747

SCHEDULE A

	PID	LEGAL	Name	Address	Folio No.
1.	024-942-626	That 4,000 square foot portion of Lot B, Section 29, Township 2, New Westminster District Plan LMP48694, leased and occupied for the purpose of public worship.	Bear Creek Punjab Cultural Society 224(2)(g)	8580 – 132 Street	6294-91001-8
2	018-689-949	That 52,961 square feet portion of Lot C, Block 5N, Section 18, Range 2W, Plan 69522, New Westminster District, except Plan EPP507, (BH110375), leased and occupied for the purpose of public worship	Calvary Worship Centre	Portion of 11125 – 124 Street	2180-92001-5
3.	024-047-171 024-047-180 024-047-198 024-047-201	That 2,027.2 square foot portion of Lots 3, 4, 5 and 6, Section 17, Range 2, Plan LMS3109 New Westminster District Strata, leased and occupied for the purpose of public worship.	Celebration Christian Fellowship International 224(2)(g)	#106 – 12332 Pattullo Place	2170-98004-0 2170-98005-2 2170-98006-4 2170-98007-6
4.	006-153-631	That 5,040 square foot portion of Lot A Section 20 Township 2 Plan 43080 New Westminster District Except Plan B/L 66875, LT A (R122902) leased and occupied for the purpose of public worship.	Celebration Life Ministries 224(2)(g)	13369 – 72 Avenue (known as 13369A&B, 13371A&B, 13373B – 72 Avenue)	6201-90013-5
5.	002-288-524	That 4,500 square foot portion of the second floor of Lot 152, Section 18, Range 1, Plan 62582, New Westminster District leased and occupied for the purpose of public worship.	Christian Life Assembly 224(2)(g)	Portion of 14625 – 108 Avenue	1180-80102-7
6.	015-158-497	That 11,650 square foot portion of Lot 13,	Cloverdale Christian	Bldg A, 17802 – 66 Avenue	8192-12006-0

	PID	LEGAL	Name	Address	Folio No.
		Section 17, Township 8, Plan 83263 NWD leased and occupied for the purpose of public worship.	Fellowship Society 224(2)(g)		
7.	001-093-347	That 7,820 square foot portion of Lot 203, Section 20, Township 2, New Westminster District, Plan 62200, leased and occupied for the purpose of public worship.	Grace Baptist Church 224(2)(g)	#4 - 13570 - 78 Avenue	6204-85202-4
8.	010-205-772	Lot 1, Section 24, Range 2, Plan 16807 New Westminster District Except Plan A 14399, leased and occupied for the purpose of public worship.	Hahn Seok Buddhist Foundation 224(2)(g)	14069 - 104 Avenue	2240-00014-4
9.	025-175-009	Lot 1, Section 15, Township 2, New Westminster District, Plan LMP51687, leased and occupied for the purpose of public worship.	Ismaili Jamatkhana Prayer Facility 224(2)(g)	15177 - 68 Avenue	6154-00007-8
10.	023-735-091 023-735-104	That 3,754 square foot portion of Lots 21&22, Section 10, Township 2, Plan LMS2619, New Westminster District Part NW1/2, Phase 2, leased and occupied for the purpose of public worship.	Lifsource Canada Society	#215 & #216, 6333 - 148 Street	6103-98081-1 6103-98082-3
11.	009-723-439	That 2,395 square foot portion of Lot 18, Block 5 North, Section 22, Range 2 West, Plan 12614 NWD, leased and occupied for the purpose of public worship.	Nightshift Ministries Society	10635 King George Boulevard	2220-17004-4

	<b>PID</b>	<b>LEGAL</b>	<b>Name</b>	<b>Address</b>	<b>Folio No.</b>
12.	001-184-342 001-184-351	That 6,204 square foot (unit 103) and that 2,701 square foot (unit 105) portion of Lot 52 and Lot 53 Section 28 Range 1 Plan 58484 New Westminster District, leased and occupied for the purpose of public worship.	Praise International Church 224(2)(g)	15290-103A Ave and 10304 - 152A Street (known as #103 and #105 - 15310 - 103A Avenue)	1280-50502-3 1280-51002-X
13.	015-340-929	That 4954 square foot portion of Lot 18, Section 20, Township 2 Plan NW3116 New Westminster District Part NE1/4 leased and occupied for the purpose of public worship.	Somali Islamic Society of BC 224(2)(g)	18 - 13478 - 78 Avenue	6204-98087-7
14.	023-852-020	That 1,615 square foot portion of Lot 4, Section 22, Township 1, Plan NW 2669, New Westminster District, Part NE 1/4, Strata Phase 2, leased and occupied for the purpose of public worship.	White Rock South Surrey Jewish Community Centre 224(2)(g)	#32 - 3033 King George Highway	5224-98014-8