

NO: **R214**

COUNCIL DATE: **October 1, 2012**

REGULAR COUNCIL

TO: **Mayor & Council**

DATE: **September 24, 2012**

FROM: **City Clerk**

FILE: **1970-04**

SUBJECT: **Permissive Property Tax Exemption By-law No. 17748 for Properties that are Eligible under Section 225 of the *Community Charter***

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 225 Tax Exemption By-law, 2012, No. 17748" (the "By-law"), a copy of which is attached as Appendix I to this report.

BACKGROUND

The permissive property tax exemptions included in the subject By-law are for heritage properties that fall within the scope of Section 225 of the *Community Charter* S.B.C. 2003, Chap. 26 and which generally receive a full property tax exemption. There are a few exceptions where the recommended exemption is for a portion of the respective property; in most cases as a result of there being a "non-heritage" addition and/or alteration on the property. The *Community Charter* stipulates that exemptions under Section 225 may only come into effect for the any taxation year once notice of the proposed By-law has been given and subject to the By-law being adopted by no later than October 31 of the prior year by an affirmative vote of at least 2/3 of Council members. Public notice must be given in accordance with the *Community Charter*, following third reading of the By-law.

DISCUSSION

The City has received an application for each of 15 different heritage properties each of which is included in the recommended By-law. 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.

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 following is a list of such estimates for the subject By-law:

2013	\$40,947
2014	\$42,544
2015	\$44,202

New Applications:

The following properties have been added to the proposed By-law in comparison to the By-law that Council adopted under Section 225 for the 2012 property taxation year:

1. Cecil Heppell House, 5818 – 182 Street - Schedule – Schedule A, Item 3
This property is a new heritage property covered by "Heritage Revitalization Agreement By-law, 2012, No. 17612", which was adopted by Council on May 28, 2012. The property is eligible for and is recommended for a property tax exemption.
2. White Rock Seventh Day Adventist Church, 16017 – 8 Avenue - Schedule A, Item 14
This property was exempt under prior ownership and was included in the Section 220 and 224 (2)(f) and (h) by-law for 2012 exemptions. The new owners intend to relocate and renovate the building on the existing property, and to utilize it as a non-denominational hall. This property was the subject of "Heritage Revitalization Agreement By-law, 2012, No. 17700", which Council adopted on July 23, 2012. Accordingly, the property is eligible for and recommended for a property tax exemption.

CONCLUSION

Based on the above discussion, it is recommended that Council authorize the City Clerk to bring forward for the required readings "Section 225 Tax Exemption By-law, 2012, No. 17748", a copy of which is attached as Appendix I to this report.

Jane Sullivan
City Clerk

Appendix I: "Section 225 Tax Exemption By-law, 2012, No. 17748"

CITY OF SURREY

BY-LAW NO. 17748

A By-law to provide for the exemption from taxation
of certain properties in the City of Surrey pursuant to
Section 225 of the *Community Charter*
.....

WHEREAS Council may, by authority of Section 225 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 225 Tax Exemption By-law, 2012, No. 17748."

Exemptions

2. The lands or improvements, or portions thereof, as outlined in Schedule "A" attached to
this By-law, are exempt from taxation for the Year 2013 pursuant to Section 225 of the
Community Charter subject to the conditions provided for in this By-law.

Conditions

3. If an eligible heritage property exempt from taxation under this By-law:
 - (a) is destroyed, whether with or without proper authorization under the
requirements of the heritage protection of the property; or
 - (b) is altered by or on behalf of the owner without proper authorization under the
requirements of the heritage protection of the property; or
 - (c) ceases to meet the conditions necessary to qualify for the exemption including, but
not limited to, compliance with City policies and by-laws,

the property shall be liable to taxation and the owner of the property shall pay to the City
an amount equal to the total taxes exempted under this By-law plus interest from the time
at which the exempt taxes would otherwise have been payable, compounded annually at
the rate described in Section 246 of the *Community Charter*.

Repeal Section

3. "Section 225 Tax Exemption By-law, 2011, No. 17475" 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 225 Tax Exemption By-law 2012, No. 17748

SCHEDULE A

	P.I.D.	LEGAL	Name	Address	Folio No.
1.	028-028-414	Lot 3 Block 5 North, Section 36 Range 3 West, Plan BCP42131 NWD	Arthur Hedley House	11927 – 96A Avenue	3360-02031-5
2.	025-971-832	Portion of Lot 1, Section 7 Township 8, Plan BCP11903 NWD (with exempt portion shown hatched on sketch attached hereto)	Boothroyd House	Portion of 16811 – 60 Avenue	8073-00023-4
3.	009-214-771	Lot 22, Section 8, Township 8, Plan 76430, NWD Part SE1/4	Cecil Heppell House	5818 – 182 Street	8081-21003-9
4.	012-265-420	Lot 1, Section 20, Block 5 North, Range 2 West, NWD, Plan 1587	Creighton House	10668 – 125B Street	2200-00010-8
5.	026-507-323	Lot 2, Section 21, Tp. 1, Plan BCP 21102 NWD (with exempt portion shown hatched on sketch attached hereto)	Feedham House	Portion of 14040 – 32 Avenue	5214-01024-2
6.	008-892-571	Lot 4, Section 25, Township 1, NWD, Plan 26296, (with exempt portion shown hatched on sketch attached hereto)	Historic Collishaw Farm	Portion of 16520 – 40 Avenue	5254-03002-1

Section 225 Tax Exemption By-law 2012, No.17748

SCHEDULE A

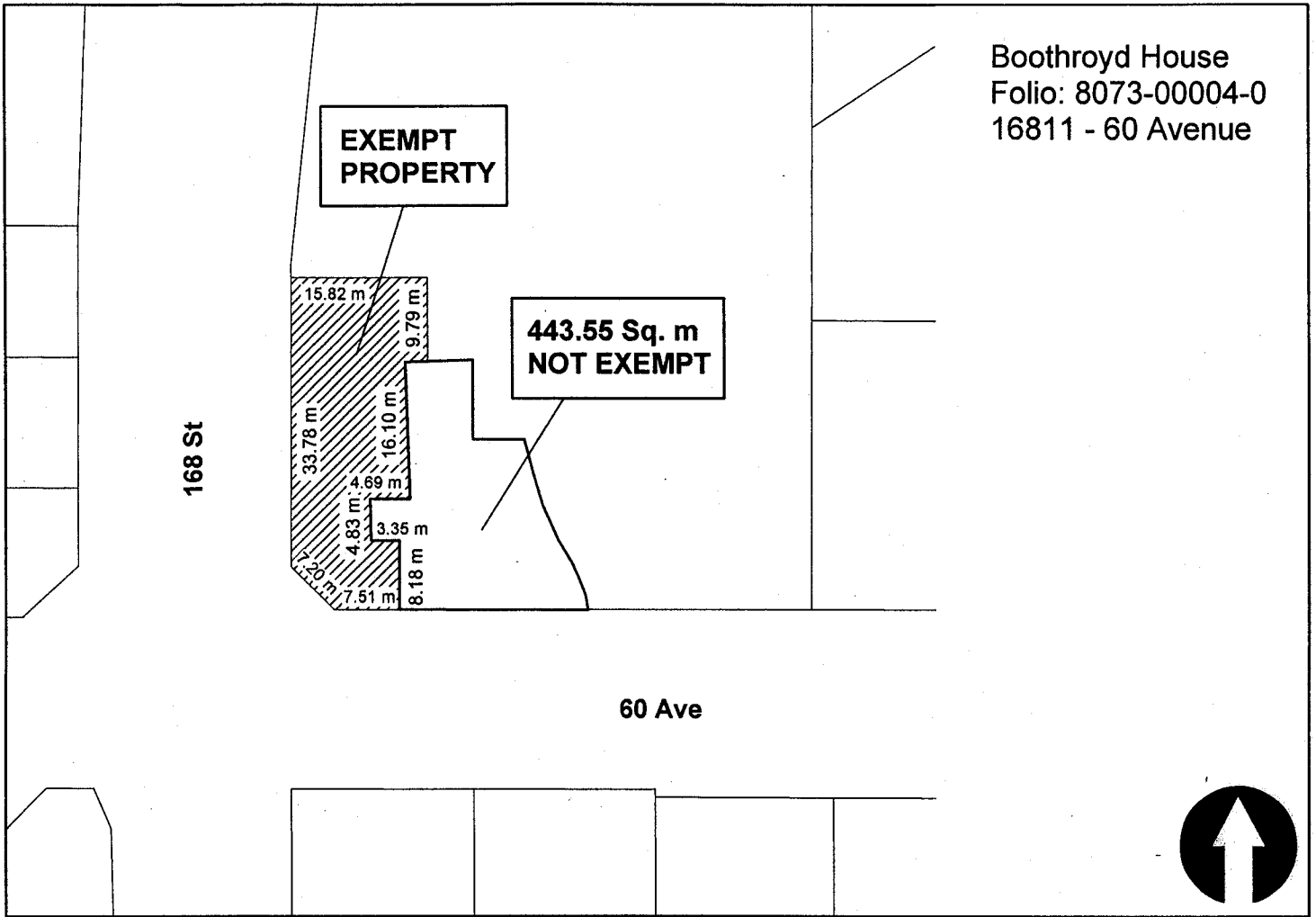
	P.I.D.	LEGAL	Name	Address	Folio No.
7.	010-822-810	Lot 17 Block 15 Section 7 Township 1 Plan 2834 NWD Part NE1/4	John Horner House	12645 – 14B Avenue	5074-16010-8
8.	017-999-481	Lot "C" (BF437078), Block 12, Section 7, Township 1, NWD, Plan 2834.	Ocean Park Community Hall	1577 – 128 Street	5074-92001-2
9.	024-828-068	Lot 1, Section 7, Township 8, Plan LMP 46989, NWD (with exempt portion shown hatched on sketch attached hereto)	Richardson House	16940 Friesian Drive	8072-00021-4
10.	004-613-422	Lot 22, Section 4, Township 8, NWD, Plan 58597, (with exempt portion shown hatched on sketch attached hereto)	Robert Dougal MacKenzie House	Portion of 5418 – 184 Street	8043-21002-0
11.	004-294-408	Lot 25, District Lot 52, Block 4, Plan 2200 NWD	Rothwell House	2598 O'Hara Lane	5700-24002-6
12.	013-215-051	Parcel 5 (Reference Plan 6696), North West Quarter, Section 11, Township 2, Except: Firstly: Parcel "One" (Explanatory Plan 10684), Secondly: Parcel "C" (By- law Plan 62479), Thirdly: Part Dedicated Road on Plan LMP 32970, NWD.	Sullivan Community Hall	6306 – 152 Street	6113-97104-1
13.	013-238-558	Parcel "B" (Plan with Fee Deposited No. 15329F), North West Quarter, Section 31, Township 8, NWD.	Tynehead Community Hall	9568 – 168 Street	8313-91002-1

Section 225 Tax Exemption By-law 2012, No.17748

SCHEDULE A

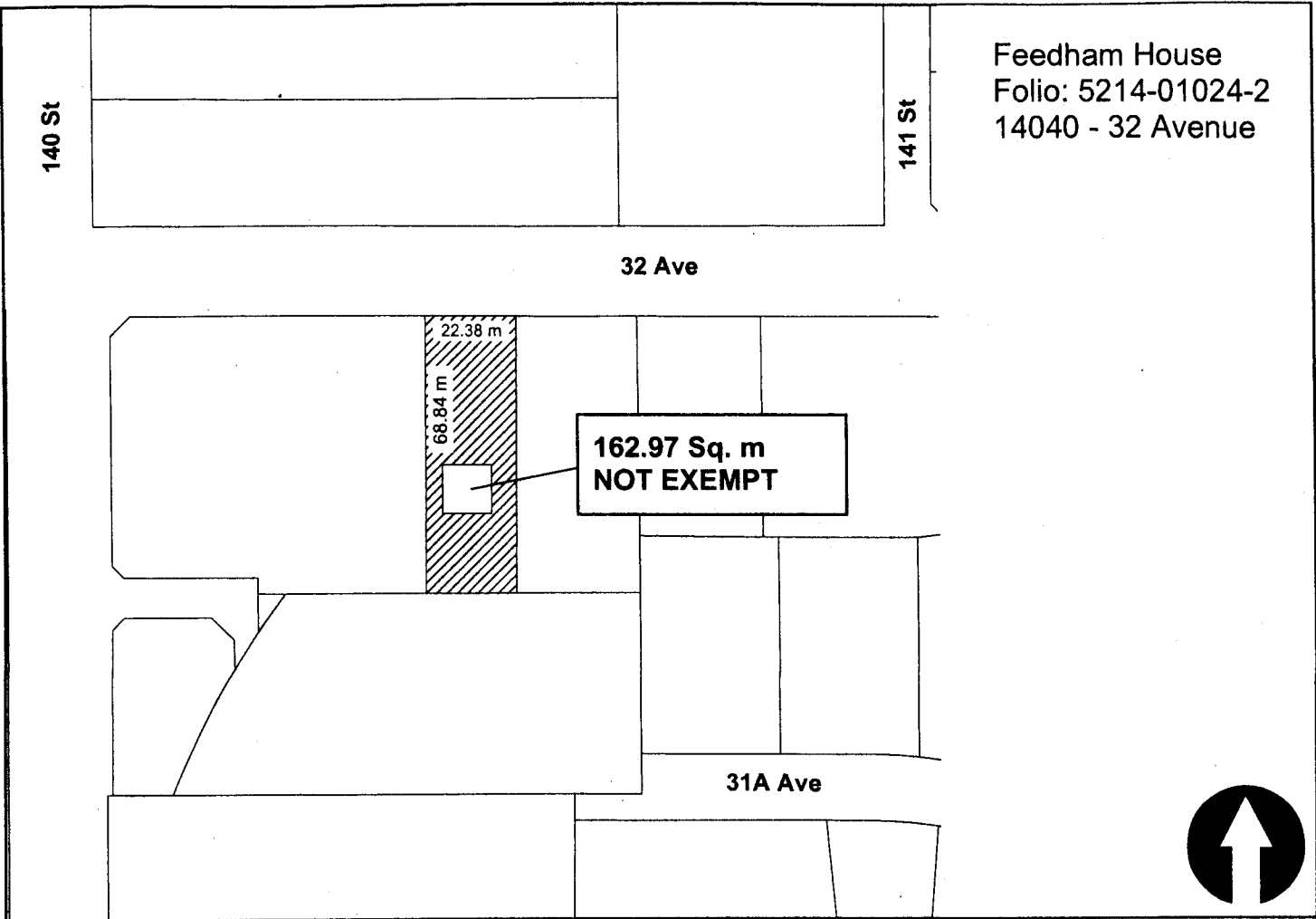
	P.I.D.	LEGAL	Name	Address	Folio No.
14.	010-179-046	Lot 11, Section 12, Township 1, NWD, Plan 16055	White Rock Seventh Day Adventist Church	16017 – 8 Avenue	5122-10004-4
15.	012-589-748	Lot 24, Block 4, DL 52, Group 2, Plan 2200 NWD.	Willard Kitchen Heritage House	2590 O'Hara Lane	5700-23002-1

Boothroyd House
Folio: 8073-00004-0
16811 - 60 Avenue

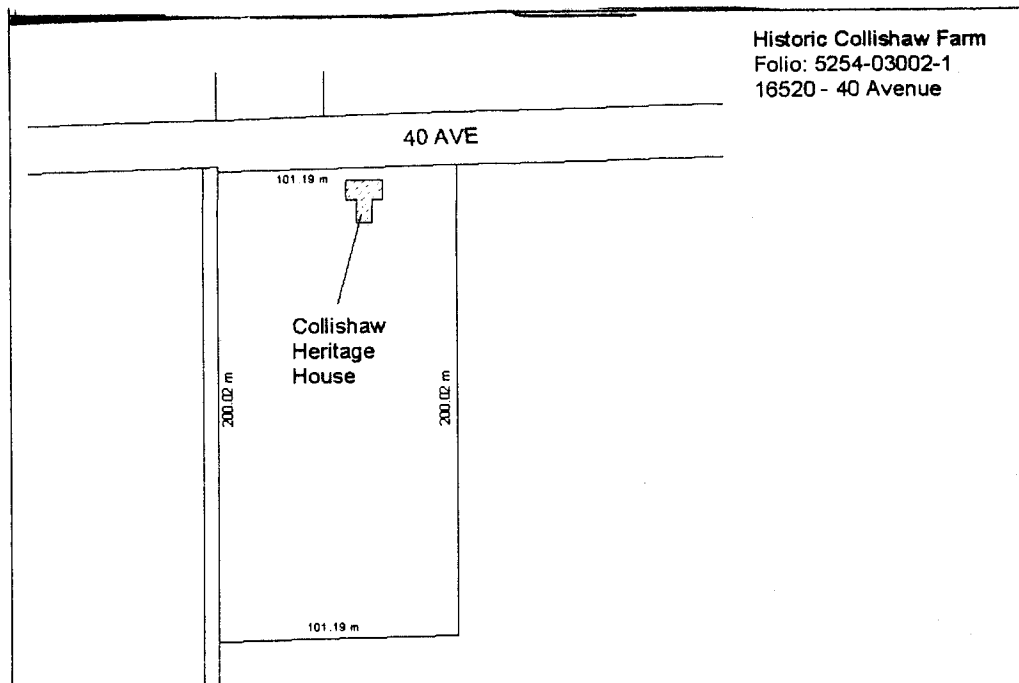


By-Law No. 17748
Item 2

Feedham House
Folio: 5214-01024-2
14040 - 32 Avenue



By-Law No. 17748
Item 5



By-Law No. 17748
Item 6

Richardson House
16940 Friesian Dr
Folio 8072-00021-4

Friesian Dr

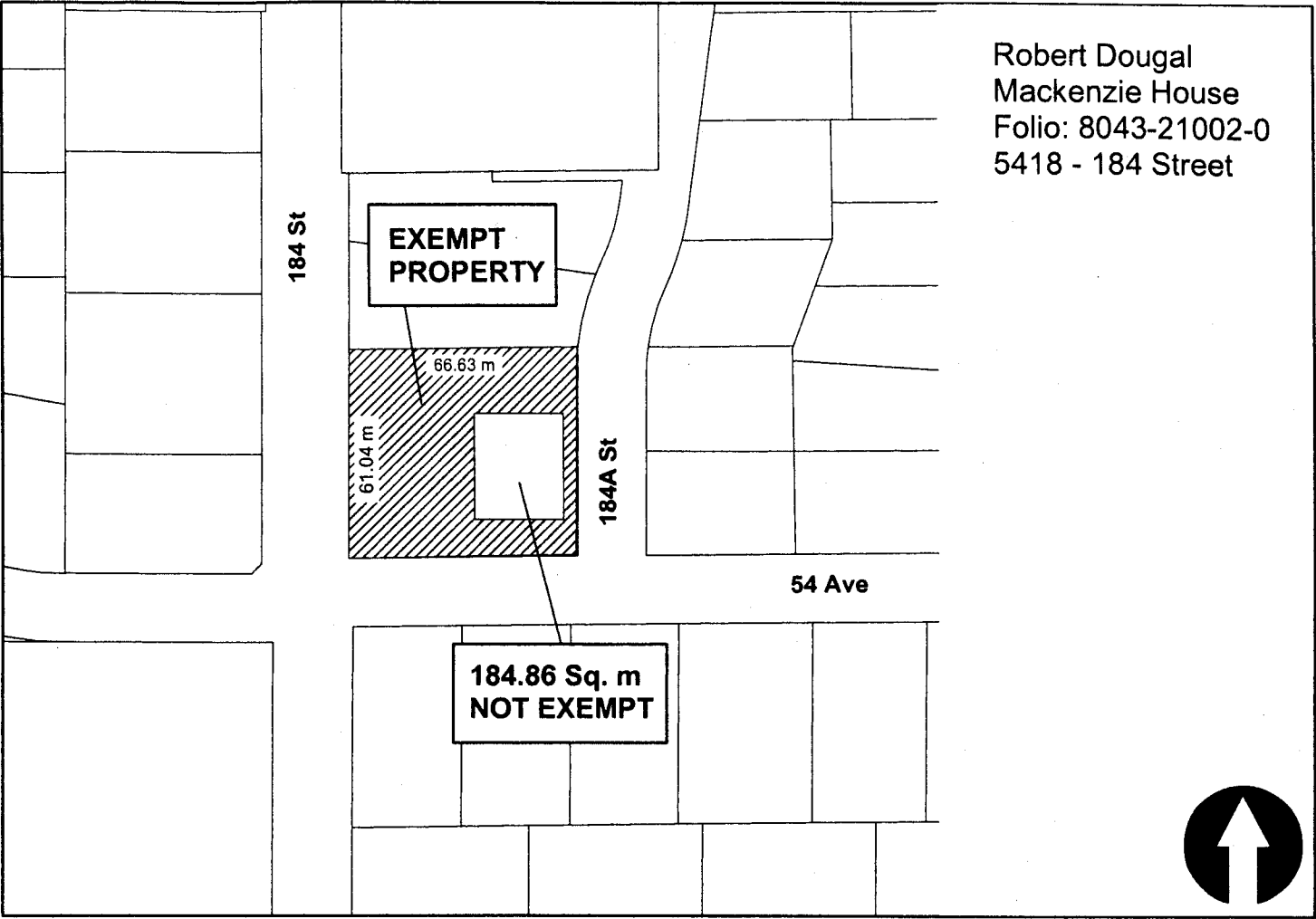
Exempt Property
677 sq. metres

298 sq. metres
not tax exempt



By-Law No. 17748
Item 9

Robert Dougal
Mackenzie House
Folio: 8043-21002-0
5418 - 184 Street



By-Law No. 17748
Item 10