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COUNCIL DATE: **September 29, 2014**

REGULAR COUNCIL

TO: **Mayor & Council**

DATE: **September 16, 2014**

FROM: **City Clerk**

FILE: **1970-04**

SUBJECT: **Permissive Property Tax Exemption Bylaw No. 18293 for Heritage 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 Bylaw, 2014, No. 18293" (the "Bylaw"), a copy of which is attached as Appendix I to this report.

INTENT

The purpose of this report is to request that Council consider permissive tax exemptions for Heritage Properties pursuant to Section 225 of the *Community Charter*, S.B.C. 2003, Chap. 26 and in accordance with the City's Tax Exemption Policy.

BACKGROUND

The permissive property tax exemptions included in the subject Bylaw 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 these cases, the partial exemption relates to 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 any taxation year once notice of the proposed Bylaw has been given and subject to the Bylaw being adopted by no later than October 31 of the year prior to the taxation year to which the Bylaw relates and 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 Bylaw.

DISCUSSION

The City has received an application for each of 15 different heritage properties all of which have been included in the recommended Bylaw. 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 Bylaw be provided for each of the following 3 years. The following is a list of such estimates for the subject Bylaw:

| | |
|------|----------|
| 2015 | \$28,612 |
| 2016 | \$29,726 |
| 2017 | \$30,885 |

New Applications/Changes:

There were no new applications under this category.

There were no changes to the properties that received permissive tax exemption in 2014.

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 Bylaw, 2014, No. 18293", a copy of which is attached as Appendix I to this report.

Jane Sullivan
City Clerk

Appendix I: "Section 225 Tax Exemption Bylaw, 2014, No. 18293"

CITY OF SURREY

BYLAW NO. 18293

A Bylaw 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 ENACTS AS FOLLOWS:

Title

1. This Bylaw may be cited as the "Section 225 Tax Exemption Bylaw, 2014, No. 18293"

Exemptions

2. The lands or improvements, or portions thereof, as outlined in Schedule "A" attached to
this Bylaw, are exempt from taxation for the Year 2015 pursuant to Section 225 of the
Community Charter subject to the conditions provided for in this Bylaw.

Conditions

3. If an eligible heritage property exempt from taxation under this Bylaw:
 - (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 bylaws,

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 Bylaw 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 Bylaw, 2013, No. 18047" is hereby repealed.

PASSED FIRST READING on the th day of September, 2014.

PASSED SECOND READING on the th day of September, 2014.

PASSED THIRD READING on the th day of September, 2014.

NOTICE OF INTENTION ADVERTISED in the SURREY LEADER AND PEACE ARCH NEWS on the th day and the th day of October, 2014.

RECONSIDERED AND FINALLY ADOPTED, signed by the Mayor and Clerk and sealed with the Corporate Seal on the th day of October, 2014.

_____MAYOR

_____CLERK

Section 225 Tax Exemption Bylaw 2014, No. 18293

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 Bylaw 2014, No. 18293

SCHEDULE A

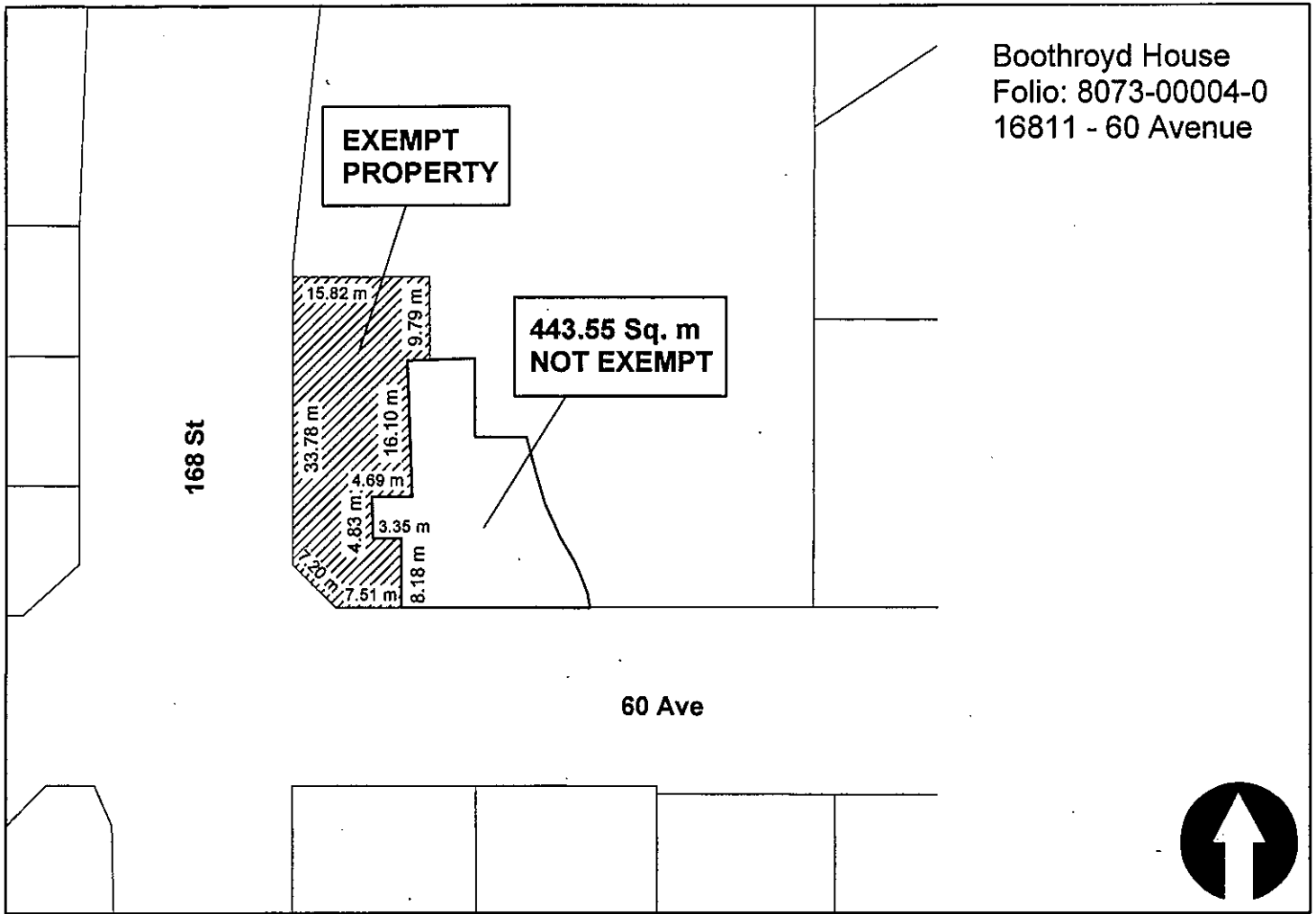
| | P.I.D. | LEGAL | Name | Address | Folio No. |
|-----|---------------|--|----------------------------------|---------------------------------|------------------|
| 7. | 010-822-810 | Lot 17 Block 15 Section 7 Township 1 Plan 2834 NWD Part NE1/4 | John Horner House | 12645 – 14B Avenue | 5074-16010-8 |
| 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" (Bylaw 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 Bylaw 2014, No. 18293

SCHEDULE A

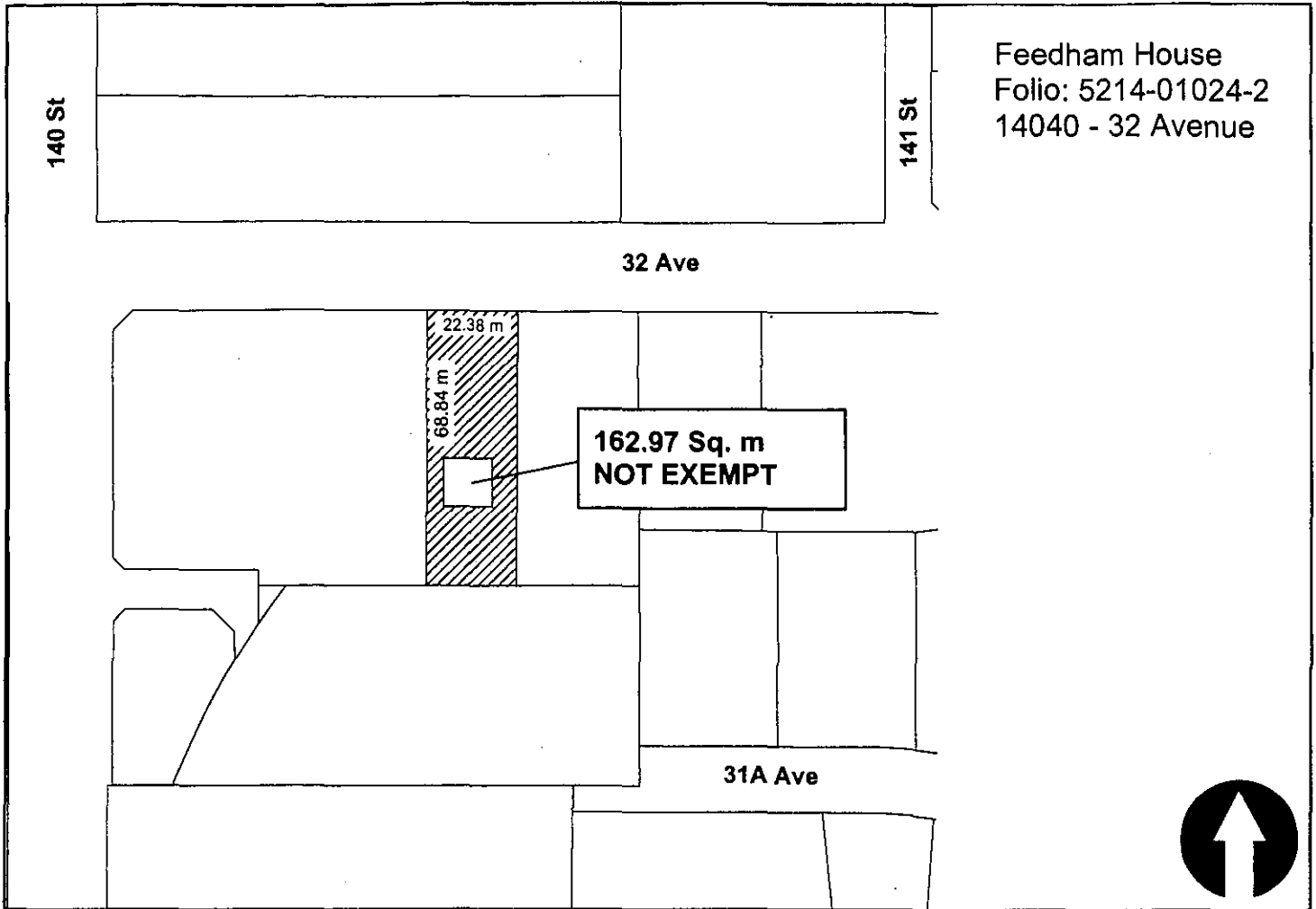
| | P.I.D. | LEGAL | Name | Address | Folio No. |
|-----|---------------|--|--|------------------|------------------|
| 14. | 010-179-046 | Lot 11, Section 12, Township 1, NWD, Plan 16055 | White Rock Seventh Day Adventist Church | 16017 – 8 Avenue | 5122-10004-4 |
| 15. | 012-589-748 | Lot 24, Block 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

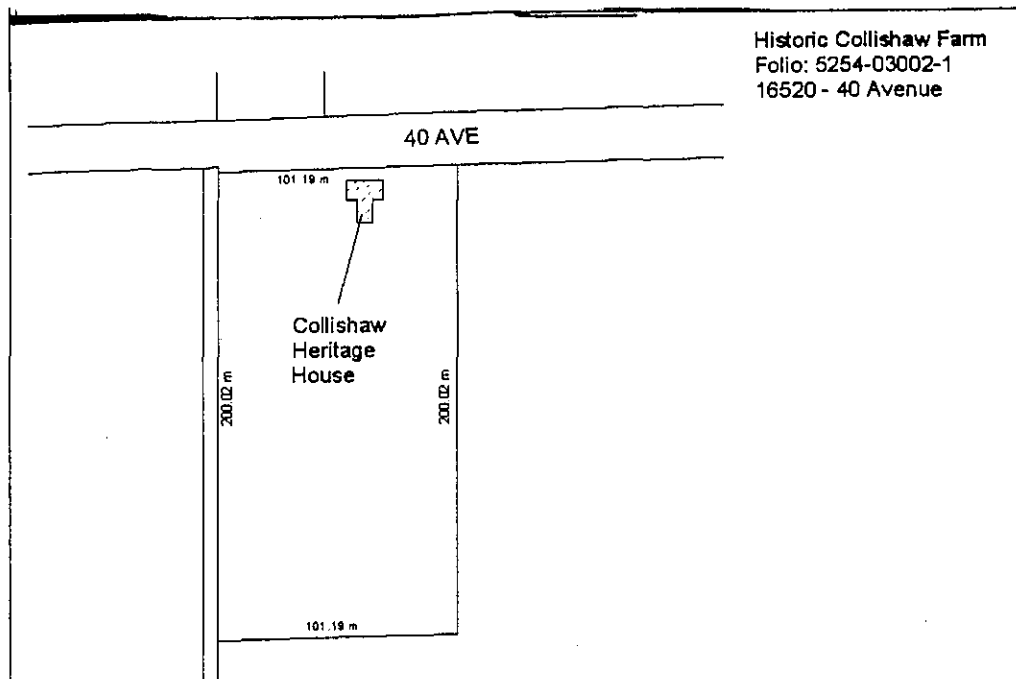


Bylaw No. 18293
Schedule A, Item 2

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



Bylaw No. 18293
Schedule A, Item 5



Bylaw No. 18293
Schedule A, Item 6

Richardson House
16940 Friesian Dr
Folio 8072-00021-4

Friesian Dr

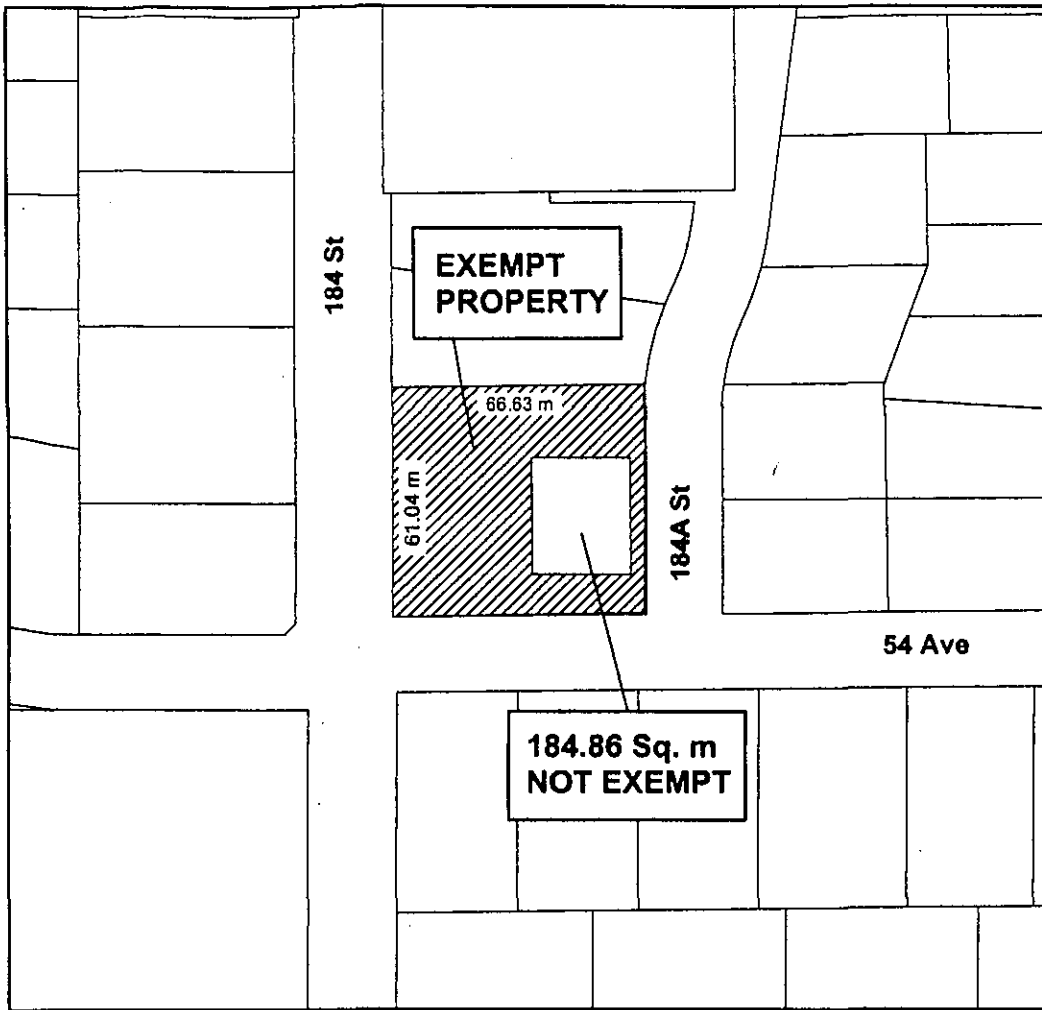
Exempt Property
677 sq. metres

298 sq. metres
not tax exempt



Bylaw No. 18293
Schedule A, Item 9

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



Bylaw No. 18293
Schedule A, Item 10