

NO: **R192**

COUNCIL DATE: **September 28, 2015**

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## REGULAR COUNCIL

TO: **Mayor & Council**

DATE: **September 11, 2015**

FROM: **City Clerk**

FILE: **1970-04**

SUBJECT: **Permissive Property Tax Exemption for Tax Year 2016 for Heritage Properties that are Eligible under Section 225 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 225 Tax Exemption Bylaw, 2015, No. 18505" (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 received applications from the owners of 16 properties that have an active Heritage Designation Bylaw or Heritage Revitalization Agreement 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. All 16 have been included in the recommended Bylaw.

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:

2016	\$46,226
2017	\$48,028
2018	\$49,901

### New Applications/Changes:

1. George Rankin House, 14805 – 57 Avenue, Schedule A, Item 6  
This heritage home was moved to its current location during subdivision of the Rankin Lands in the early 2000's. The home recently sold and the new owners have applied for permissive tax exemption. A portion of the house and land is included in the Schedule to the Bylaw for Council consideration.

There were no changes to the properties that received permissive tax exemption in 2015.

## 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, 2015, No. 18505", a copy of which is attached as Appendix I to this report.

Jane Sullivan  
City Clerk

Appendix I: "Section 225 Tax Exemption Bylaw, 2015, No. 18505"

CITY OF SURREY

BY-LAW NO. 18505

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*

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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, 2015, No. 18505"

**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 2016 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, 2014, No. 18293" is hereby repealed.

PASSED FIRST READING on the    th day of September, 2015.

PASSED SECOND READING on the    th day of September, 2015.

PASSED THIRD READING on the    th day of September, 2015.

NOTICE OF INTENTION ADVERTISED in the SURREY NOW AND PEACE ARCH NEWS newspapers on the    th day and the    th day of                   , 2015.

RECONSIDERED AND FINALLY ADOPTED, signed by the Mayor and Clerk and sealed with the Corporate Seal on the    th day of October, 2015.

\_\_\_\_\_MAYOR

\_\_\_\_\_CLERK

## Section 225 Tax Exemption Bylaw 2015, No. 18505

## SCHEDULE A

	<b>P.I.D.</b>	<b>LEGAL</b>	<b>Name</b>	<b>Address</b>	<b>Folio No.</b>
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 SE $\frac{1}{4}$	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.	025-110-209	<b>Lot 5, Section 10, Township 2, Plan LMP49644 NWD (with exempt portion shown hatched on sketch attached hereto)</b>	<b>George Rankin House</b>	<b>Portion of 14805 – 57 Avenue</b>	<b>6101-04015-X</b>

	<b>P.I.D.</b>	<b>LEGAL</b>	<b>Name</b>	<b>Address</b>	<b>Folio No.</b>
7.	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
8.	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
9.	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
10.	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
11.	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
12.	004-294-408	Lot 25, District Lot 52, Block 4, Plan 2200 NWD	Rothwell House	2598 O'Hara Lane	5700-24002-6

	<b>P.I.D.</b>	<b>LEGAL</b>	<b>Name</b>	<b>Address</b>	<b>Folio No.</b>
13.	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
14.	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
15.	010-179-046	Lot 11, Section 12, Township 1, NWD, Plan 16055	White Rock Seventh Day Adventist Church	16017 – 8 Avenue	5122-10004-4
16.	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













