

NO: R195

COUNCIL DATE: **September 12, 2016**

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## REGULAR COUNCIL

TO: **Mayor & Council**

DATE: **August 31, 2016**

FROM: **City Clerk  
General Manager, Finance & Technology**

FILE: **1970-04**

SUBJECT: **Newton Neighbourhood Community Dog Park Tax Exemption Bylaw No. 18750**

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## RECOMMENDATION

The Finance Department and the Legislative Services Division recommend that Council:

1. receive this report as information; and
2. authorize the City Clerk to bring forward for the required readings "Newton Neighbourhood Community Dog Park Tax Exemption Bylaw, 2016, No. 18750", which will provide property tax exemption for a 3-year period beginning with the 2017 taxation year.

## BACKGROUND

Newton Now Development Inc., has leased to the City of Surrey, seven parcels of land for use as a community dog park, (the "Bark Park") effective February 1, 2016, for a period of three years at a cost of \$10 for the full term. The terms of the lease agreement require that the City assume responsibility for the lands, including the payment of taxes thereof. Given that the City will be providing a municipal service on the lands, the properties are eligible under Section 224(2)(b) of the *Community Charter* for a permissive property tax exemption beginning in 2017.

## DISCUSSION

The seven properties make up a linear park bounded by 135 Street and 70A Avenue in the Newton area of Surrey and include the following lands:

13510, 13524, 13532, 13538, 13560 and 13570 – 70A Avenue

The City may consider a permissive tax exemption under Section 224(2)(b) of the *Community Charter*, which states that tax exemptions may be considered for land or improvements that:

- i. are owned or held by a municipality, regional district or other local authority, and
- ii. the council considers are used for the purpose of the local authority.

Furthermore, Section 224(4) allows for a term of exemption of up to 10 years. The Newton Bark Park has been determined to be eligible for permissive property tax exemption under this Section and the proposed exemption Bylaw has a term of 3 years. The Bylaw provides for a supplemental tax assessment to be applied to the lands if the City ceases to occupy the lands prior to the expiration of the property tax exemption period.

In accordance with Section 227 of the *Community Charter*, public notification of the estimated value of exemption must be advertised for two consecutive weeks in a local newspaper, and must include an estimate of the total Municipal value of the property tax exemption proposed under the Bylaw for each of the following 3 years. The following list includes such projections for the next 3 years:

2017	\$9,512
2018	\$9,883
2019	\$10,268

Legal Services has reviewed this report and the related bylaw and has no concerns.

## CONCLUSION

Based on the above discussion, it is recommended that Council approve a permissive property tax exemption under Section 224(2)(b) of the *Community Charter* for period of 3 years for the lands currently leased by the City of Surrey and providing a municipal service as the Newton Bark Park.

Jane Sullivan  
City Clerk

Vivienne Wilke  
General Manager,  
Finance & Technology

Appendix I: Aerial photograph of the subject properties

Appendix II: "Newton Neighbourhood Community Dog Park Tax Exemption Bylaw, 2016, No. 18750"

Properties to be included in "Newton Neighbourhood Community Dog Park Tax Exemption Bylaw, 2016, No. 18750"



CITY OF SURREY

BYLAW NO. 18750

A Bylaw to provide for the exemption from taxation  
specific properties in the City of Surrey pursuant to  
Section 224 of the *Community Charter*

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WHEREAS Council may, by authority of Section 224(2)(b) of the *Community Charter*, S.B.C. 2003,  
Chap. 26, exempt from taxation, all or part of the land, improvements or both held by a municipality;

AND WHEREAS Council deems it expedient to provide exemption from taxation the property  
described in this Bylaw;

NOW, THEREFORE, Council of the City of Surrey, ENACTS AS FOLLOWS:

**Title**

- 1. This Bylaw may be cited as "Newton Neighbourhood Community Dog Park Tax Exemption Bylaw, 2016, No. 18750".

**Exemptions**

- 2. The following lands and improvements, leased and occupied by the City of Surrey, are hereby exempt from taxation for Tax Years 2017 to 2019 inclusive, pursuant to Section 224 of the *Community Charter*, subject to the conditions provided for in this Bylaw.

PID: 010-092-161  
 Lot 5, Section 17, Township 2, NWD Plan 15626  
 (13570 – 70A Avenue)

PID: 010-092-196  
 Lot 6, Section 17, Township 2, NWD Plan 15626  
 (13560 – 70A Avenue)

PID: 010-092-218  
Lot 7, Section 17, Township 2, NWD Plan 15626  
(13550 – 70A Avenue)

PID: 010-092-226  
Lot 8, Section 17, Township 2, NWD Plan 15626  
(13538 – 70A Avenue)

PID: 010-092-251  
Lot 9, Section 17, Township 2, NWD Plan 15626  
(13532 – 70A Avenue)

PID: 002-179-733  
Lot 10, Section 17, Township 2, NWD Plan 15626  
(13524 – 70A Avenue)

PID: 002-176-041  
Lot 11, Section 17, Township 2, NWD Plan 15626  
(13510 – 70A Avenue)

(collectively, the "Exempt Property")

**Conditions**

3. If:
- (a) the City of Surrey's lease or occupation of the Exempt Property ceases; or
  - (b) the Exempt Property ceases to be used for a purpose which would entitle it to exemption under this Bylaw; or
  - (c) the Exempt Property ceases to meet the conditions necessary to qualify for the exemption including, but not limited to, compliance with City policies and bylaws,
- the Exempt Property shall be liable to taxation from the date the lease or occupation ceases, or the date of the change of use or conditions, as the case may be (the "Taxation Date").

4. Where the assessment roll is completed before the cessation of the lease or occupation or before the change of use or conditions described in Section 3 of this Bylaw comes to the attention of the collector:
- (a) the collector will provide written notice to the person who, but for the exemption, would have been liable to taxation; and
  - (b) the person described in (a) shall pay to the City an amount equal to the total taxes that, but for the exemption, would have been payable on the property from the Taxation Date, together with interest compounded annually at the rate described in Section 246 of the *Community Charter*.

PASSED FIRST READING on the    th day of    , 2016.

PASSED SECOND READING on the    th day of    , 2016.

PASSED THIRD READING on the    th day of    , 2016.

NOTICE OF INTENTION ADVERTISED in the Surrey Now and Peach Arch News Newspapers on the    th and    th day of    , 2016.

RECONSIDERED AND FINALLY ADOPTED, signed by the Mayor and Clerk and sealed with the Corporate Seal on the    day of    , 2016

\_\_\_\_\_MAYOR

\_\_\_\_\_CLERK