



## REPORT TO MAYOR AND COUNCIL

<b>PRESENTED:</b>	SEPTEMBER 17, 2018 - REGULAR EVENING MEETING	<b>REPORT:</b>	18-126
<b>FROM:</b>	FINANCE DIVISION	<b>FILE:</b>	1970-04
<b>SUBJECT:</b>	2019 PERMISSIVE TAX EXEMPTIONS – AMENDING BYLAW 2018		

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### RECOMMENDATION(S):

**That** Council approve the addition of Christians' Gospel Society – 21586 44 Avenue for 2019 Permissive Tax Exemption under **Church Tax Exemption Bylaw 2014, No. 5118;**

**That** Council approve the addition of Aldergrove United Church – 27336 Fraser Highway for 2019 Permissive Tax Exemption to the **Church Tax Exemption Bylaw 2014, No. 5118;**

**That** Council approve the Langley Arts Council – 26700 29 Avenue for 2019 under **Charitable and Not-For-Profit Organizations Tax Exemption Bylaw 2014, No. 5117;**

**That** Council approve the addition of Encompass Support Services Society – 6275 203 Street for 2019 Permissive Tax Exemption as a Not-for-Profit for the Class 6 portion of the land and improvement that they occupy under **Charitable and Not-For-Profit Organizations Tax Exemption Bylaw 2014, No. 5117;**

**That** Council approve the addition of Horse Council of BC – 27336 Fraser Highway for 2019 Permissive Tax Exemption as a Not-for-Profit for 50% of the 46% occupied of the Class 6 portion under **Charitable and Not-For-Profit Organizations Tax Exemption Bylaw 2014, No. 5117;**

**That** Council approve Langley Elks Lodge #259 Foundation – 4044 200B Street increase from 28.5% of their space to 37.5% under **Charitable and Not-For-Profit Organizations Tax Exemption Bylaw 2014, No. 5117** as they have increased their size;

**That** Council approve a reduction of the Langley Rod and Gun Club – 3854 208 Street for 2019 Permissive Tax Exemption as a Not-for-Profit from 100% to 50% under **Charitable and Not-For-Profit Organizations Tax Exemption Bylaw 2014, No. 5117;**

**That** Council remove the Calvary Baptist Church of Aldergrove – 27229 Fraser Highway from **Church Tax Exemption Bylaw 2014, No. 5118** as it was sold to a private purchaser;

**That** Council remove the Langley Arts Council - 230-7888 200 Street from the **Charitable and Not-For-Profit Organizations Tax Exemption Bylaw 2014, No. 5117** as they will not be operating at this location for 2019; and

**That** Council give first, second, and third reading to Permissive Tax Exemption Amending Bylaw 2018 No. 5417.

**EXECUTIVE SUMMARY:**

The Township adopted three separate property tax exemption bylaws in 2014 for charitable and not-for-profit organizations, churches, and heritage properties. These bylaws must be maintained to ensure continuing compliance with statutory requirements of eligibility and update existing bylaws with additions as new eligible organizations establish themselves in the Township of Langley.

**PURPOSE:**

The purpose of this report is to update **Churches Permissive Tax Exemption Bylaw 2014 No. 5118 and Charitable and Not-For-Profit Tax Exemption Bylaw 2014, No. 5117.**

### **BACKGROUND/HISTORY:**

Statutory property tax exemptions are provided under *Community Charter* Section 220 for properties such as public hospitals, private schools, buildings set apart for public worship and provincial and municipally owned public buildings and land. Council does not have any authority over statutory exemptions.

Permissive property tax exemptions are provided under *Community Charter* Sections 224, 225 and 226 for not-for-profit and charitable organizations, churches beyond the statutory exemption, partnering, heritage, riparian and other special exemption authority, and revitalization tax exemptions. These permissive exemptions are at the discretion of Council and are subject to Township budgetary constraints.

Through permissive exemptions from property taxes, Council supports organizations that provide services that fulfill some basic need, improve the life of Langley residents and are compatible with or are complementary to services offered by the Township.

The Township adopted three separate permissive property tax exemption bylaws in 2014 for charitable and not-for-profit organizations, churches, and heritage properties. These bylaws must be maintained to ensure continuing compliance with statutory requirements of eligibility.

Each of these bylaws requires removal of properties no longer meeting permissive exemption requirements, adjusting properties for changes and finally, adding new organizations meeting requirements.

The *Community Charter* requires municipalities develop and disclose objectives regarding the use of permissive tax exemptions through a permissive tax exemption policy. It is the Province's objective that the policy for making decisions about permissive tax exemptions promote consistency and certainty to prospective applicants and allow the public to have input. Attached to this report is Township Council Policy 03-837 regarding permissive tax exemptions and related Guidelines. See attachments A and B respectively.

In accordance with Section 227 of the *Community Charter*, public notification of the estimated value of each new exemption must be advertised for two consecutive weeks in a local newspaper. New requests were advertised during the weeks of September 6 and September 13, 2018.

### **DISCUSSION/ANALYSIS:**

After a review of this year's tax exemption applications, staff provides the following recommendations for Council consideration.

See attachments C, D, E, G, H for Permissive Tax Exemption applications and attachment F for a Langley Arts Council map.

### **Church Tax Exemption Bylaw 2014, No. 5118:**

Christians' Gospel Society – Approve  
21586 44 Avenue

The Christians' Gospel Society is requesting a permissive tax exemption for the whole remaining parcel of the land. The church and foot print of the building are statutorily exempt. Staff recommend the approval of the permissive tax exemption for the remainder of the parcel.

Aldergrove United Church – Approve  
27336 Fraser Highway

The Aldergrove United Church is requesting permissive tax exemption for their place of worship. Staff recommend the approval of the permissive tax exemption.

Calvary Baptist Church of Aldergrove - Remove  
27229 Fraser Highway

Staff recommend removing the Calvary Baptist Church of Aldergrove as the property was sold in 2018 to private purchasers.

**Charitable and Not-For-Profit Organizations Tax Exemption Bylaw 2014, No. 5117**

Langley Arts Council – Approve  
26700 29 Avenue

The Langley Arts Council will be occupying 26700 29 Avenue for 2019. The entire property will not be permissively exempt. The improvement and footprint portion that is occupied by the Langley Arts Council as identified Attachment F will be permissively tax exempt.

Langley Art Council is an umbrella for artists and performers. The Langley Art Council presents art shows and festivals throughout the Township community.

Encompass Support Services Society - Approve  
6275 203 Street – leased from the Township of Langley

The Encompass Support Services Society is requesting a permissive tax exemption for the Class 6 portion of the land and improvement assessment. Staff recommend the approval of the permissive tax exemption as the Encompass Support Services Society provides support and services to Langley youths in need.

Horse Council of BC – Approve 50% of the 46% space occupied of the Class 6 portion  
27336 Fraser Highway

The Horse Council of BC is requesting a permissive tax exemption for their property. Horse Council of BC is the provincial equine amateur sport association for BC. The Horse Council of BC provides education for safe riding, coaching, trail, and trail head development to the horse community within the Township.

Langley Elks Lodge #259 Foundation – Approve 37.5%  
6-4044 200B Street

The Langley Elks Lodge #259 Foundation is requesting a permissive tax exemption for 37.5% of their property. An increase from 28.5% in 2018 to 37.5% in 2019 reflects an increase in the space they now occupy.

Langley Rod and Gun Club (LRGC) – Approve 50% exemption for Class 6 and Class 8 values  
for 3854 208 Street, a property owned for approximately 77 years

As in past years, the LRGC is requesting a permissive tax exemption for their whole parcel or 100% of the assessed value of Class 6 for the improvement and Class 8 for the land. For 2018, the property was split as follows:

- Class 6: Business valued \$154,000 / Class 8: Not-for-profit valued at \$35,396,000

Staff are recommending a 50% permissive tax exemption for 2019 for the following reasons:

- Under the Guidelines, permissive tax exemptions are based on the principal use of the property. The Township may grant partial exemptions based on the area of the property used for the principal use. The Township understands that only 33% of the Lands are being used by the LRGC for recreational and other club purposes.
- Under the Policy and the Guidelines, the Township prioritizes the applications of organizations whose services are provided primarily to Township residents. In this case, the Township understands that only 60% of the LRGC's members are Township residents.

In addition to the above, the following two concerns could further impact approval of permissive tax exemptions in the future:

- The Township has concerns about ongoing environmental and noise issues at the Lands. In October 2015, the Township retained a qualified consultant to test the sound levels in the vicinity of the Lands. The consultant confirmed that the noise levels emitted from the Lands not only significantly exceeded the standards contained in the Township's Noise Control Bylaw, but also exceeded generally accepted health and safety standards for noise. The Township is not aware of any significant mitigation measures taken by the LRGC to reduce noise at the Lands, despite the Township's past requests for this information.
- The Township has made repeated requests to the LRGC to provide the Township with updated information regarding the Ministry of Environment's concerns over potential contamination of groundwater at the Lands. The Lands are located near a municipal aquifer and any potential contamination of the groundwater at the Lands is of significant concern to the Township. The LRGC provided an Environmental Management Plan for the Lands to the Township in 2015, but the Township has not received any current information from the LRGC on the steps taken to comply with the Environmental Management Plan, or to otherwise meet or implement the Ministry of Environment's requirements for the Lands.

The Policy and the Guidelines require that applicants for a permissive tax exemption be in compliance with all Township bylaws, policies and regulations. The LRGC has failed to fully respond to the Township's concerns with respect to environmental and noise issues at the Lands. As set out above, the LRGC does not appear to be in compliance with all of the Township's bylaws, policies and regulations resulting in a recommendation that the LRGC be granted a permissive exemption at only 50% (\$77,100) of the full value (\$154,200).

On September 4, 2018, correspondence outlining the above concerns was sent to the LRGC advising them of the date the report will be received by Council, and inviting them to provide written submissions, by September 10, 2018, on the issues identified. Should such information be received, it will be forwarded to Council as a separate item for consideration.

Langley Arts Council – Remove  
230-7888 200 Street

The Langley Arts Council will be vacating unit 230 - 7888 200 Street and will be occupying 26700 29 Avenue for 2019.

### **Applicable Policies:**

Subject to the *Community Charter* Section 224, the Township of Langley provides an exemption from property taxation annually to not-for-profit organizations and community facilities serving the Township and its residents. The criteria for permissive tax exemptions are described in Policy 03-837 and Guidelines as per Attachments A and B, respectively.

### **Legislation:**

The Province considers the authority to grant permissive tax exemptions a policy tool available to municipalities to promote or achieve specific goals.

*Community Charter* Section 224 states that a council may, by bylaw in accordance with this section, exempt land or improvements, or both, from municipal portion of property taxes.

Council is not obliged to grant all permissive tax exemptions that are eligible under the Section 224 of the *Community Charter*. Council has the option to decide which permissive tax exemptions they will support based on various considerations such as budgetary constraints, alignment of community values and so forth.

### **Financial Implications:**

Permissive tax exemptions are an exemption from paying property taxes for the successful applicants.

The Township supports, through permissive exemptions from property taxes, organizations that provide services that fulfill some basic need, improve the life of Langley residents and are compatible with or are complementary to services offered by the Township.

The approximate value of a 1% Property Tax increase in 2019 is equal to \$1.3 million.

The table below compares the estimated value of permissive tax exemptions recommended for 2019 with those exemptions granted for 2018.

<b>Value of Permissive Tax Exemptions</b>	<b>2018</b>	<b>2019</b>
Churches	\$605,209	\$641,913
Charitable and Not-For-Profit Organizations	\$591,448	\$557,041
Heritage properties	\$21,431	\$22,503
<b>TOTAL</b>	<b>\$1,218,088</b>	<b>\$1,221,457</b>

The table below provides a summary of property changes and the related values.

<b>Reconciliation of Changes (In estimated 2019 dollars)</b>	<b>Churches</b>	<b>Charitable and Not-For- Profit</b>	<b>Heritage Properties</b>	<b>TOTAL</b>
<b>Opening Balance</b>	<b>\$635,470</b>	<b>\$621,021</b>	<b>\$22,503</b>	<b>\$1,278,993</b>
Proposed additions	\$6,579	\$12,948	<b>\$0</b>	<b>\$19,527</b>
Proposed adjustments	\$0	(\$76,471)	<b>\$0</b>	<b>(\$76,471)</b>
Proposed deletions	(\$136)	(\$456)	<b>\$0</b>	<b>(\$592)</b>
<b>Closing Balance</b>	<b>\$641,913</b>	<b>\$557,041</b>	<b>\$22,503</b>	<b>\$1,221,457</b>
Number of Properties	63	58	7	128

Respectfully submitted,

DARLENE FOXGORD  
for  
FINANCE

This report has been prepared in consultation with the following listed departments.

<b>CONCURRENCES</b>	
<b>Division / Department</b>	<b>Name</b>
Finance Division	K. Sinclair

ATTACHMENT A - Permissive Tax Exemption Policy 03-837  
 ATTACHMENT B - Permissive Tax Exemption Guidelines  
 ATTACHMENT C - Aldergrove United Church (application)  
 ATTACHMENT D - Christians' Gospel Society (application)  
 ATTACHMENT E - Langley Arts Council (application)  
 ATTACHEMNT F - Langley Arts Council (map)  
 ATTACHMENT G - Encompass Support Services Society (application)  
 ATTACHMENT H - Horse Council of BC (application)

## COUNCIL POLICY

**Subject: PERMISSIVE EXEMPTIONS FROM  
PROPERTY TAXATION**

Policy No: 03-837  
Approved by Council: 13-May-06

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### 1. Purpose

- 1.1 The Community Charter Sections 224, 225 and 226 grants Council the discretion to provide exemptions from property taxes for Churches, Private Schools, Charitable and Not-for-profit organizations in accordance with regulations set out in those sections and subject to the Township's budgetary constraints.
- 1.2 The purpose of this policy is to set the parameters under which Council will consider applications for permissive exemptions from property taxes from organizations which are eligible for such exemptions under Community Charter Sections 224, 225 and 226. The parameters will provide fair, consistent treatment and consideration for all applicants providing charitable and not for profit services for the benefit of Township of Langley Residents.

### 2. Background

- 2.1 Statutory property tax exemptions are provided under *Community Charter* Section 220 for properties such as schools, public hospitals, buildings set apart for public worship and provincial and municipally owned public buildings and land. Council does not have any authority over these statutory exemptions.
- 2.2 Permissive property tax exemptions are provided under *Community Charter* Sections 224, 225 and 226 for non-profit and charitable organizations. These permissive exemptions are at the discretion of Council and are subject to the Township's budgetary constraints.
- 2.3 Council supports, through permissive exemptions from property taxes, organizations which provide services that fulfill some basic need, improve the life of Langley residents and are compatible with or are complementary to services offered by the Township.
- 2.4 Due to budgetary constraints, Council has limited the Township's support to those organizations which meet the parameters set out in this policy.

### 3. Policy

#### 3.1 General Eligibility for Permissive Exemptions

Council will only consider applications for permissive tax exemptions from charitable and not-for-profit organizations which are in good standing with their respective establishing and governing bodies.



Permissive tax exemptions previously granted by Council are subject to an annual review to ensure that they continue to qualify for an exemption based on the most current available information at the time of the review.

All applications must be consistent with the Township of Langley policies, plans, by-laws and regulations.

Council may designate only a portion of land/improvements as exempted where the following circumstances exist:

- a) A portion of the land/improvements is used by private sector and/or organization not meeting Council's exemption criteria.
- b) The applicant already receives a grant from the municipality, provincial or federal government.
- c) The applicant meets all eligibility criteria, however Council may at its discretion grant a partial exemption.

Council may impose conditions on the exempted land/improvements with the applicant organization, including but not limited to:

- a) Registration of a covenant restricting use of the property.
- b) An agreement committing the organization to immediately disclose any substantial increase in the organizations' revenue or anticipated revenue.
- c) Requiring repayment of monies equal to the foregone tax revenue.

### 3.2 **Buildings for Public Worship**

#### **Lands Used or Occupied by a Church as Tenant or Licensee**

*Under Section 224(2)(g), Council may exempt the land or improvements used or occupied by a religious organization as tenant or licensee for the purpose of public worship or for the purposes of a church hall, which council considers necessary to land or improvements so used or occupied.*

Township will consider providing exemptions for the land, improvements and surrounding area used for parking for the church or church hall under this category with the following conditions:

- Lease agreement requiring direct payment of property taxes to the Township of Langley.
- Owner to complete Statutory Declaration agreeing to Council Policy and Guidelines.

No permissive tax exemptions will be considered for sub leasing of areas within footprint and surrounding areas considered for exemption. Any areas NOT used for public worship or parking, including caretaker's accommodation, church manse, care homes, retirement homes, commercial activities, or surplus lands, will not be considered for permissive exemption.

#### **Buildings for Public Worship**

*Buildings for public worship and the footprint of land on which they stand automatically receive a statutory exemption under Section 220.*

*Under Section 224(2)(f) in relation to property that is exempt under Section 220, Council may exempt an area of land surrounding the exempt building; a hall that*

*Council considers is necessary to the exempt building and the land on which the hall stands; and an area of land surrounding a hall that has been exempted.*

Township will only consider exempting surrounding area used for parking for the exempted church or church hall.

- For properties less than one (1) hectare in size, all such land shall be exempt.
- For properties that exceed one (1) hectare in size, the Township will exempt land, including the mandatory exemption, equal to (1) hectare or eight (8) times the area of the church buildings and halls, whichever is greater.

Any areas NOT used for public worship or parking, including caretaker's accommodation, church manse, care homes, retirement homes, commercial activities, or surplus lands, will not be considered for permissive exemption.

### 3.3 **Private Schools**

*Buildings owned by an incorporated institution of learning that is regularly giving instruction accepted as equivalent to that given in a public school, in actual occupation by the institution and wholly in use for the purpose of giving instruction together with the land on which the building stands automatically receive a statutory exemption under Section 220.*

*Under Section 224(2) (h) in relation to school property that is exempt under Section 220, Council may exempt any area of land surrounding the exempt school buildings.*

Township will only consider exempting land surrounding private schools licensed by the Ministry of Education.

- Properties listed as elementary schools shall be exempt up to maximum of five (5) acres,
- Properties listed as secondary schools shall be exempt up to a maximum of seven (7) acres.

### 3.4 **Not-For-Profit, Charitable Organizations and Community Halls**

*Under Section 224(2)(a)(i), Council may exempt land and/or improvements that are owned or held by a charitable, philanthropic organization or other not-for-profit organization and the Council considers are used for a purpose that is directly related to the purposes of the organization.*

The Township will only consider exempting land and/or improvements that are owned or held by not-for-profit organizations which are supported in whole or in part by public funds and used exclusively for charitable or philanthropic purposes. To qualify for an exemption under this section, the applicants must demonstrate that the services of their organization are open to and used predominantly by Township of Langley residents.

### 3.5 **Care Homes, Private Hospitals/Institutions, Daycares**

*Under Section 224(2)(a & j), Council may exempt land or improvements owned or held by a person or organization and operated as a private hospital licensed under the Hospital Act or as a licensed community care facility, or registered assisted living residence, under the Community Care and Assisted Living Act.*

Township will not consider providing any exemptions under these sections for the following reasons:

- These services are the responsibility of senior government. There are Provincial and Federal programs in place to assist these organizations and the services that they provide are the responsibility of these senior governments.
- Township would like to ensure that Township of Langley residents are not overtaxed by increasing number of regional and broader organizations locating in the Township of Langley and receiving exemption from taxation.

### 3.6 **Heritage**

*Under Section 225(2)(b), Council may provide a tax exemption for eligible heritage property, being property that is protected heritage property; subject to a heritage revitalization agreement under section 966 of the Local Government Act; subject to a covenant under section 219 of the Land Title Act that relates to the conservation of heritage property; or if the exempted heritage property is a building or other improvement so affixed to the land as to constitute real property, an area of land surrounding that improvement.*

Township will consider providing property tax exemptions for the revitalization of eligible heritage properties as an incentive to encourage the preservation, rehabilitation or restoration of heritage resources in the Township.

Eligible heritage properties include protected heritage properties under section 967 of the Local Government Act, properties included on a schedule of protected heritage property in a heritage conservation area under section 970.1(3)(b) of the Local Government Act, property subject to a heritage revitalization agreement under Section 966 of the Local Government Act, or properties subject to a covenant under section 219 of the Land Title Act related to the conservation of heritage property.

### 3.7 **Revitalization Tax Agreements**

*Under Section 226, Council may consider revitalization tax exemptions to encourage revitalization in the Township. Such exemptions must be in accordance with a revitalization program bylaw which provides details of the program. There also must be an agreement with the property owner detailing any requirements and conditions Council stipulates. Finally once all the revitalization program bylaw and owner agreement requirements and conditions are met a revitalization tax exemption certificate must be issued for the property.*

Township of Langley does not currently have any revitalization tax agreements in place but would consider providing revitalization tax exemptions on an individual basis.



## **Permissive Tax Exemption Guidelines**

Date May 1, 2018  
File No: 1970-04

### **1. Purpose**

- 1.1 Permissive Exemption from Property Taxation Policy sets the parameters under which Council will consider applications for permissive exemptions from property taxes for organizations which are eligible for such exemptions under Community Charter Sections 224, 225 and 226. The parameters will provide fair, consistent treatment and consideration for all applicants providing charitable and not for profit services for the benefit of Township of Langley Residents.
- 1.2 The purpose of this Guideline is to provide further details on the application of Council's policy on Permissive Exemptions in accordance with the respective Community Charter sections.
- 1.3 The objective of this Guideline is to:
  - 1.3.1 Provide consistent and equal treatment and consideration for all applicants,
  - 1.3.2 Facilitate the provision of charitable and not for profit services for the benefit of Township of Langley residents,
  - 1.3.3 Allow for consideration of a wide diversity of organizations and evaluation of each application on its own merits.

### **2. General Eligibility for Permissive Exemptions**

- 2.1 Council will only consider applications for permissive tax exemptions from charitable and not-for-profit organizations which are in good standing with their respective establishing and governing bodies.
- 2.2 The exemptions can only be considered after buildings are constructed and have received final inspection and occupancy permit. The applicants also need to be occupying the building and operationally compliant with municipal regulations and policies.
- 2.3 Permissive tax exemptions previously granted by Council are subject to an annual review to ensure that they continue to qualify for an exemption based on the most current available information at the time of the review.
- 2.4 The Township may adjust a permissive property tax exemption for a property should factors important to the eligibility of the property for an exemption change. These changes include, but not limited to, change of use, change of ownership and/or non-compliance with Township of Langley bylaws, policies and regulations.

- 2.5 Council may designate only a portion of land/improvements as exempted where the following circumstances exist:
  - 2.5.1 A portion of the land/improvements is used by private sector and/or organization not meeting Council's exemption criteria.
  - 2.5.2 The applicant already receives a grant from the municipality, provincial or federal government.
  - 2.5.3 The applicant meets all eligibility criteria, however Council may, at its discretion, grant only a partial exemption.
- 2.6 Council may impose conditions on the exempted land/improvements with the applicant organization, including but not limited to:
  - 2.6.1 Registration of a covenant restricting use of the property.
  - 2.6.2 An agreement committing the organization to immediately disclose any substantial increase in the organizations' revenue or anticipated revenue.
  - 2.6.3 Requiring repayment of monies equal to the foregone tax revenue.
3. **Application for Permissive Exemption**
  - 3.1 Applicants will complete Township application forms and provide supporting documents for their request for permissive exemptions.
  - 3.2 All applications and supporting documents for permissive exemptions must be received at the Township by July 15 each year.
  - 3.3 Applications must comply with all guidelines as set out in this document. Council may, at its discretion, reject any or all applicants in any given year.
4. **Guidelines**
  - 4.1 Consistency with municipal policies, plans, bylaws and regulations
    - 4.1.1 The use of the property must be consistent with and in support of all municipal legislation,
    - 4.1.2 Organizations receiving a permissive tax exemption must be in compliance with all municipal policies, plans, and bylaws and with any other applicable regulations,
    - 4.1.3 Township will not support an organization whose charter or practices encourage discrimination on the basis of age, sex, ethnic origin or religion.
  - 4.2 Nature of services provided by applicants
    - 4.2.1 Services provided by applicant organizations should be complementary extensions to municipal services and programs and should fulfill some basic need, or otherwise improve the quality of life of Township of Langley residents.
    - 4.2.2 Community Halls should provide services to the residents within the community and fill a need that would otherwise be borne by the Township.
    - 4.2.3 It is the responsibility of the applicant to demonstrate how the service will complement Municipal services.

- 4.2.4 Input may be requested by Municipal departments to determine if the service being offered will complement Municipal services
  - 4.2.5 Services provided need not be for the sole benefit of Township of Langley residents, but Township of Langley residents should be the majority users of the service. Township of Langley residents should not become overtaxed by an increasing number of regional and broader organizations locating to the Township of Langley and receiving exemption from taxation.
  - 4.2.6 Permissive tax exemptions will be based on the principal use of the property. Council may consider partial exemptions at its discretion where the property has multiple uses, some of which may not be eligible for exemption.
  - 4.2.7 Township of Langley residents must be the primary recipients of the organization's services and the services must be accessible to the public at large. The Township of Langley wants to ensure that residents generally will not be restricted from accessing the services of the organization.
- 4.3 Places of Worship
- 4.3.1 Places of worship are recommended for permissive tax exemption for terms of 5 years with an annual certificate signed by approving officers that no changes have occurred.
  - 4.3.2 For administrative purposes, Permissive Tax Exemptions for Places of Worship will run on a five year cycle. If a new application(s) is approved within the current 5 (five) year Permissive Exemption Bylaw term, the newly approved exemption will be in effect for the number of years remaining in the cycle. An example for a five year cycle for 2019-2023 is as follows:

Application Due Date	Number of Years of Exemption	Permissive Application Year
July 15, 2018	5 years	2019
July 15, 2019	4 years	2020
July 15, 2020	3 years	2021
July 15, 2021	2 years	2022
July 15, 2022	1 year	2023

- 4.3.3 Properties under construction will not be considered for permissive exemption until *Accepted Final Inspections* have been completed and are in use as a place of worship or private school
- 4.3.4 Caretaker's residence, church manse or other occupied dwellings on the lands will not receive permissive tax exemption.
- 4.4 Not-for-Profit Organizations
  - 4.4.1 Only not-for-profit organizations will be considered for permissive tax exemptions.
  - 4.4.2 Applicants can demonstrate non-profit status by being a registered charitable institution or society. Registered organizations must be able to demonstrate compliance with the Society Act and provide evidence to corroborate compliance at a minimum through Canada Revenue Agency filing or other documentation as requested.
  - 4.4.3 Council may require evidence of financial need including demonstration that the lack of tax exemption would impair the provision of services to the community or impose significant hardship on users. This is to make certain that municipal support is not used to further the activities of an individual or organization that, but for the not-for-profit status, would otherwise be considered a business. In addition, the property receiving a permissive tax exemption would not ordinarily be used for this purpose by an organization having equivalent operations in the business community.
- 4.5 Heritage and Revitalization Tax Agreements
  - 4.5.1 These exemptions will be reviewed on a case by case basis as each one is unique and subject to other regulations.

Township of  
Langley

Est. 1873

## Permissive Tax Exemption Application

Places of Worship

Five (5) Year Term Ending 2023

**1 Property Information**

Property address

27336 Fraser Highway

Folio number

061001110

PID number

007-794-112

Registered property owner

Horse Council of British Columbia

**2 Organization Information**

Organization full name (if different from above)

Aldergrove United Church

Preferred contact name

Jean Mohr

Preferred email

jean.m@telus.net

Mailing address

101-27336 Fraser Highway

City

Aldergrove

Postal code

BC

Society number

Business number (CRA)

Applications cannot be considered for societies not in good standing.

Is this society in good standing? ☐ Yes ☐ No**3 Principal Property Use**

Is every building on the property currently set aside for public worship or for a church hall?

☒ No ☐ Yes. Explain below:Number of buildings  
on property

one

Number of occupants  
per building

three

Describe building use

Horse Council of B.C.

Starlight Learning Centre (Daycare)

Aldergrove United Church

see next





**3 Principal Property Use** continued

What is the total square footage of the living area?

2152 sq. ft.

What is the size of your membership as of your fiscal year end?

45 families

Is any portion of the building or property owned, rented, or leased by commercial, private, or not-for-profit groups besides your own organization?

☐ No ☒ Yes. Explain

Horse Council of B.C.

Starlight Learning Centre

Does your organization currently hold any land not utilized for parking or educational instruction?

☒ No ☐ Yes. Explain**4 Financial Information**

Does your organization have revenue generating activities on your property, i.e. hall rentals, catering, daycares, preschools, parking lots, etc?

☒ No ☐ Yes. Explain below or attach fee schedule

Activity	Organization or Operator	Fee Charged	Annual Income
		\$	\$
		\$	\$
		\$	\$
		\$	\$
		\$	\$
		\$	\$
		\$	\$
		\$	\$
		\$	\$



5

**Officer Certification**

Information and signatures from two of the organization's officials are required.

Failure to disclose all relevant information may result in your application being revoked and repayment of foregone tax revenue.

To receive consideration, your organization must be in compliance with all municipal regulations, zoning, policies, and bylaws.

**We certify that all information provided above and materials submitted to the Township of Langley in support of this application are complete, true, and correct in all respects.**

JEAN MOHR  
Name

Trustee  
Title

604-856-4771  
Daytime phone

jean.m@telus.net  
Email

*Jean Mohr*  
Signature

July 10, 2018  
Date (mm/dd/yyyy)

Sandy Hildebrandt  
Name

Vice-Chairperson, Official Board  
Title

604-856-8872  
Daytime phone

sandyhil@shaw.ca  
Email

*Sandy Hildebrandt*  
Signature

July 10, 2018  
Date (mm/dd/yyyy)

**Office use only**☐ Approved ☐ Denied

Letter mailed

Bylaw #

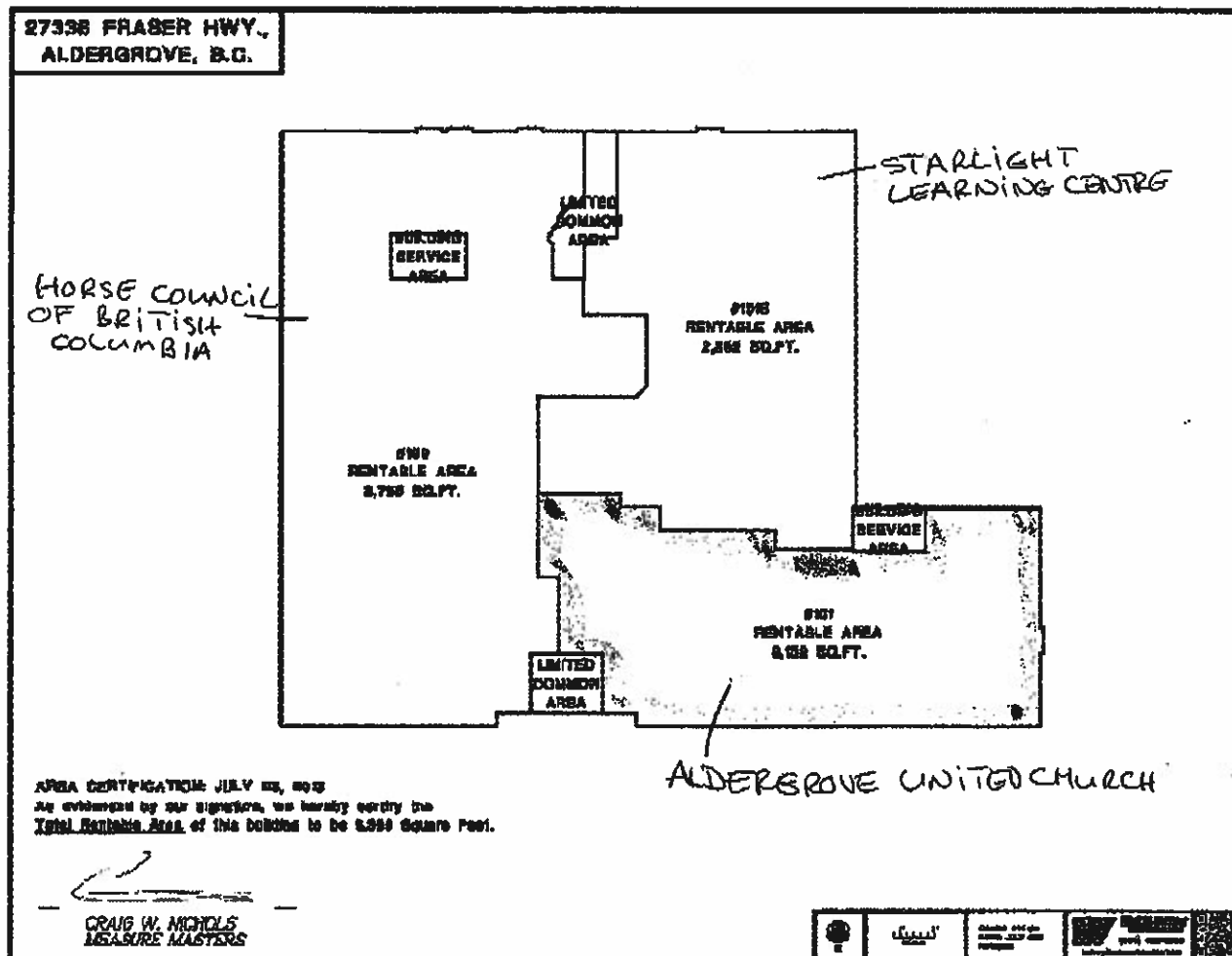
Date

Exempt

%

Folio

Any personal information collected on this form will be managed in accordance with the *Freedom of Information and Protection of Privacy Act*. Direct enquiries, questions, or concerns regarding the collection, use, disclosure, or safeguarding of personal information associated with this form to: Supervisor, Information, Privacy, and Records Management, Township of Langley, 20338 - 65 Avenue, Langley, BC V2Y 3J1 fol@tol.ca 604.532.7396

*Schedule A—Floor Plan(s) of the Leased Premises*

Township of  
Langley

Est. 1873

# Permissive Tax Exemption Application

## Places of Worship

### Five (5) Year Term Ending 2023

#### 1 Property Information

Property address

21586 44  
44 ST 216 ST

Folio number

1309

PID number

002 082 730

030-23-865

Registered property owner

CHRISTIAN'S GOSPEL SOCIETY

#### 2 Organization Information

Organization full name (if different from above)

AS ABOVE

Preferred contact name

KEITH ROGERS

Preferred email

keithrog@telus.net

Mailing address

21522 46 B Ave

City

LANGLEY

Postal code

V3A 9G1

Society number

5-6032066

Business number (CRA)

135437598 RT0001

Applications cannot be considered for societies not in good standing.

Is this society in good standing? ☒ Yes ☐ No

#### 3 Principal Property Use

Is every building on the property currently set aside for public worship or for a church hall?

☐ No ☒ Yes. Explain below:Number of buildings  
on propertyNumber of occupants  
per building

Describe building use

1

see next



**3 Principal Property Use** continued

What is the total square footage of the living area?

N/A

What is the size of your membership as of your fiscal year end?

200

Is any portion of the building or property owned, rented, or leased by commercial, private, or not-for-profit groups besides your own organization?

☒ No ☐ Yes. Explain

Does your organization currently hold any land not utilized for parking or educational instruction?

☒ No ☐ Yes. Explain**4 Financial Information**

Does your organization have revenue generating activities on your property, i.e. hall rentals, catering, daycares, preschools, parking lots, etc?

☒ No ☐ Yes. Explain below or attach fee schedule

Activity	Organization or Operator	Fee Charged	Annual Income
		\$	\$
		\$	\$
		\$	\$
		\$	\$
		\$	\$
		\$	\$
		\$	\$
		\$	\$
		\$	\$

**5 Officer Certification**

Information and signatures from two of the organization's officials are required.

Failure to disclose all relevant information may result in your application being revoked and repayment of foregone tax revenue.

To receive consideration, your organization must be in compliance with all municipal regulations, zoning, policies, and bylaws.

**We certify that all information provided above and materials submitted to the Township of Langley in support of this application are complete, true, and correct in all respects.**

KEITH ROGERS

Name

604 209 3631

Daytime phone



Signature

TREASURER

Title

keithrogers@telus.net

Email

01/14/2018

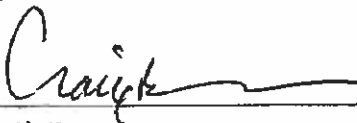
Date (mm/dd/yyyy)

CRAIG BORAM

Name

604-510-7101

Daytime phone



Signature

VICE PRESIDENT

Title

craig.boram@langtaoprojects.org

Email

07/14/2018

Date (mm/dd/yyyy)

**Office use only**☐ Approved ☐ Denied

Letter mailed

Bylaw #

Date

Exempt

%

Folio

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# Permissive Tax Exemption Application Not-For-Profit Organizations

<b>1 Property Information</b>	
Property address 26770 29th Ave. Langley, BC <i>26700 29 Ave</i>	
Folio number <i>1590911016</i>	PID number <i>017-403-677</i>
Registered property owner Township of Langley	
<b>2 Organization Information</b>	<b>Year of Exemption</b> <i>2019</i>
Organization full name (if different from above) Langley Arts Council	
Preferred contact name Lana Hart	
Preferred email lana@langleyarts.ca	
Mailing address 26770 29th Ave., BC	
City Langley,	Postal code V4W 3B8
Society number S-0008136	Business number (CRA) 887349793 RR0001
Township of Langley Business Licence number All not-for-profit organizations must have a business licence (no cost) solely for fire safety purposes. 00058172	
Applications cannot be considered for societies not in good standing. Is this society in good standing? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
Council may only provide tax exemptions under Section 224 of the <i>Community Charter</i> . This exemption is sought under Section 224 Subsection _____ Clause _____	
An exemption is being sought for <input type="checkbox"/> whole parcel <input type="checkbox"/> portion of parcel, as indicated on attached site plan	
Is your organization not-for-profit? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

## 2 Organization Information continued

What services do you provide?

The Langley Arts Council is the umbrella organization for performers, arts groups and artists. It delivers services which include classes, and performances for all ages

Is your organization accessible to the public? ☒ Yes ☐ No

How is the general public made aware of your services?

Through our website, emails, Facebook page, advertising, and partnerships.

What is the size of your membership?

100-200

What percentage are residents of the Township of Langley? 52% %

How is your organization a complementary extension to municipal services and programs?

We partner with the Township of Langley through various avenues, such as the Upcycle Challenge, Art in found Spaces,- presenting art shows throughout the communities, and festivals. We help promote all things cultural hosted by the Township.

How does your organization benefit Township of Langley residents?

The Langley Arts Council brings a cultural base for the communities within the Township.

How would your organization be impacted if it did not receive a tax exemption?

It would have a hard time existing within our budget. We are applying for grants and hopefully will be successful.





### 3 Principal Property Use

What is the principal use of the property?

A cultural centre in Aldergrove but accessible to all of Langley.

Number of buildings on property	Number of occupants per building	Describe building use
1	varied	Cultural centre with performances, classes, fairs, etc.

What is the square footage of the living area?

Is any portion of the building or property owned, rented, or leased by commercial, private, or not-for-profit groups beside your own organization?

☐ No ☒ Yes. Explain

Fraser Valley Library

### 4 Financial Information

Has your organization applied for or received funding from any other government or non-government organization?

☐ No ☒ Yes. Complete the following:

Funding Agency	Grant or Funding Type	Status	Amount
BC Arts Council	operational	received	\$ 25000.00
Township of Langley	project - Nothing Without Effort -	recieved	\$ \$5000
Township of Langley	project	received	\$ \$2500
City of Langley	project	received	\$ 1600
			\$
			\$

Does your organization have revenue generating activities on your property, i.e. hall rentals, catering, daycares, preschools, parking lots, etc?

☐ No ☒ Yes. Explain or attach fee schedule

Activity	Organization or Operator	Fee Charged	Annual Income
Hall rentals	pending	\$	\$ ?
Daycare Rental		\$	\$ ?
		\$	\$
		\$	\$
		\$	\$
		\$	\$



## 5 Officer Certification

Information and signatures from two of the organization's officials are required.

Failure to disclose all relevant information may result in your application being revoked and repayment of foregone tax revenue.

To receive consideration, your organization must be in compliance with all municipal regulations, zoning, policies, and bylaws.

**We certify that all information provided above and materials submitted to the Township of Langley in support of this application are complete, true, and correct in all respects.**

Lana Hart  
Name

President  
Title

604-596-6694  
Daytime phone

Directors@langleyarts.ca  
Email

Lana Hart  
Signature

May 31/18  
Date (mm/dd/yyyy)

Ruth Bedell  
Name

Treasurer.  
Title

604-888-4591.  
Daytime phone

rbedell@shaw.ca  
Email

Rbedell  
Signature

June 7/18.  
Date (mm/dd/yyyy)

### Office use only

☐ Approved ☐ Denied

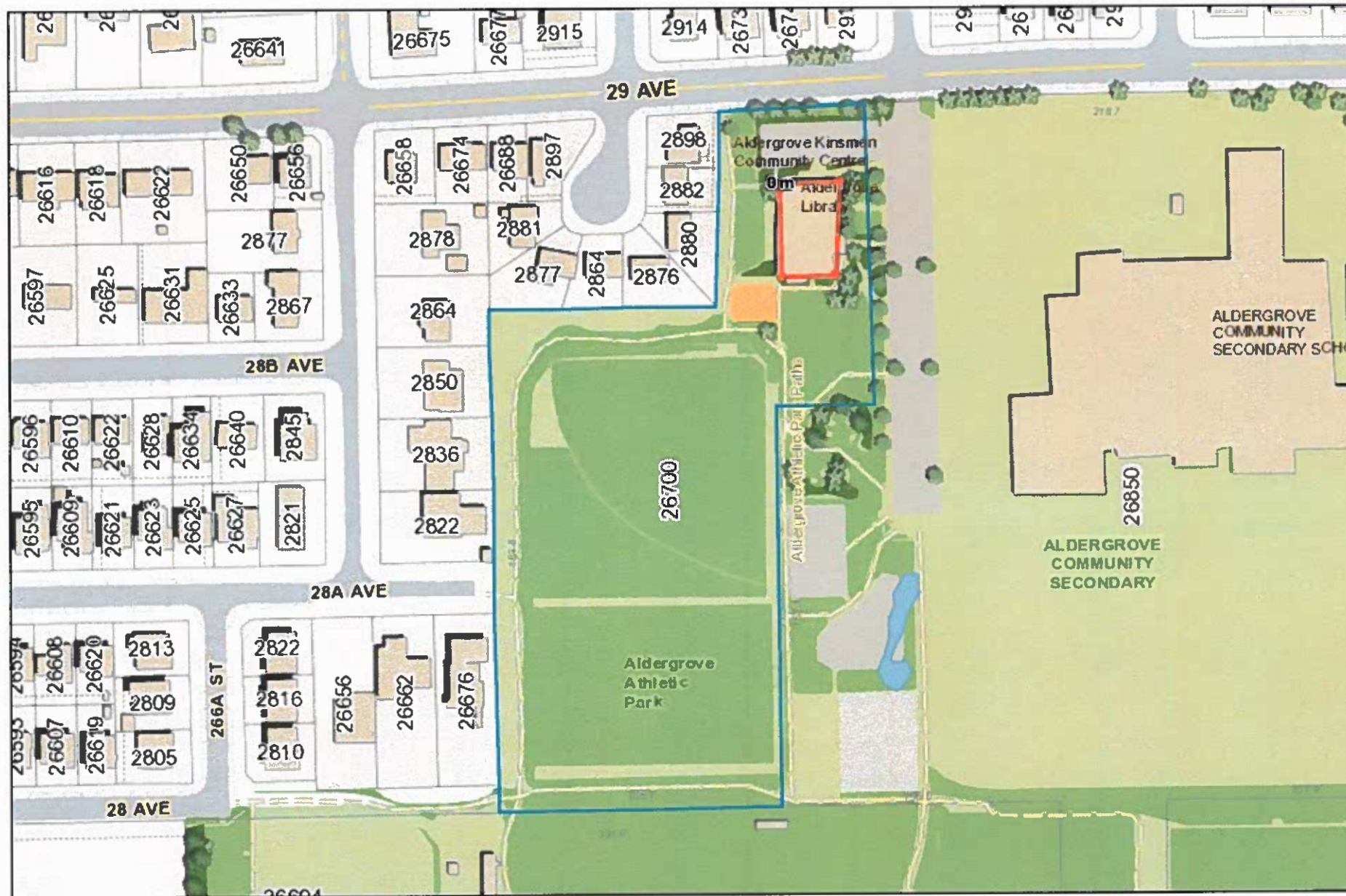
Letter mailed

Bylaw # Date

Exempt %

Folio

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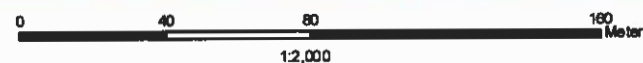
Township of  
**Langley**  
BC

Est. 1873

## Geosource Map

Map printed on: Thursday, September 6, 2018

Township of Langley



The data provided is a compilation of geographic information drawn together from a variety of sources, historic and current, and does not necessarily include everything and anything for a particular purpose, and the person utilizing this information does so entirely at their risk as the Township of Langley assumes no obligation or liability for the use of this information by any person and makes no representations or promises regarding the completeness or accuracy of the information or its fitness for a particular purpose.







Est. 1873

# Permissive Tax Exemption Application

## Not-For-Profit Organizations

New 2019  
First year

G.3

ATTACHMENT G

RECEIVED

JUL 10 2018

FINANCE

8/20/18

### 1 Property Information

Property address

20285 62<sup>nd</sup> Avenue, Langley B.C. 6275 203

Folio number

611421111

PID number

Registered property owner

Encompass Support Services Society

### 2 Organization Information

Year of Exemption

2019

Organization full name (if different from above)

Preferred contact name

Loren Roberts.

Preferred email

loren@encompass-supports.com

Mailing address

20618 Eastleigh Crescent

City

Langley, B.C.

Postal code

V3A 4C4

Society number

5-33251

Business number (CRA)

898076070 RR0001

Township of Langley Business Licence number

All not-for-profit organizations must have a business licence (no cost) solely for fire safety purposes.

53456

Applications cannot be considered for societies not in good standing.

Is this society in good standing? ☒ Yes ☐ No

Council may only provide tax exemptions under Section 224 of the Community Charter.

This exemption is sought under Section 224 Subsection \_\_\_\_\_ Clause \_\_\_\_\_

An exemption is being sought for ☒ whole parcel ☐ portion of parcel, as indicated on attached site plan

Is your organization not-for-profit? ☒ Yes ☐ No

see next



## 2 Organization Information continued

What services do you provide?

Community based Social Service programs and Services

Is your organization accessible to the public? ☒ Yes ☐ No

How is the general public made aware of your services?

Through other Service providers

Community Partners

General advertising, Publications, media relations, Website and Social media

Fundraising endeavors

What is the size of your membership?

50

What percentage are residents of the Township of Langley? 65 %

How is your organization a complementary extension to municipal services and programs?

Encompass is the Youth Serving organisation for Langley. The services provided are unique to Langley and the access to Supportive Prevention based Programs are centrally located and housed under one roof. Youth will be given the opportunity to receive services in their own community instead of having to travel to other communities.

How does your organization benefit Township of Langley residents?

Services are delivered free of charge. This includes:

Physicians, Nurse practitioners, Counselling, educational, Outreach

Meal Programs

Residential

How would your organization be impacted if it did not receive a tax exemption?

The organization would be challenged to cover the operational costs for the facility.



3

**Principal Property Use**

What is the principal use of the property?

Youth drop-in Resource centre.  
 Youth Housing.  
 Social Services.

Number of buildings on property	Number of occupants per building	Describe building use
1	Max. 30.	As Above.

What is the square footage of the living area? 1430 Sq Ft.

Is any portion of the building or property owned, rented, or leased by commercial, private, or not-for-profit groups beside your own organization?

☐ No ☒ Yes. Explain

Options for Sexual Health rents an office space to provide free health clinic 1x per week.

4

**Financial Information**

Has your organization applied for or received funding from any other government or non-government organization?

☐ No ☒ Yes. Complete the following:

Funding Agency	Grant or Funding Type	Status	Amount
Bc Housing	Capital Development Grant	Approved	\$450,000
HPS Funding (Federal)	Capital Development Grant	Approved	\$243,000
Private / Anonymous	Capital Development Grant	Approved	\$190,000
Langley School District	Capital Development Grant	Approved	\$18,000
			\$
			\$

Does your organization have revenue generating activities on your property, i.e. hall rentals, catering, daycares, preschools, parking lots, etc?

☒ No ☐ Yes. Explain or attach fee schedule

Activity	Organization or Operator	Fee Charged	Annual Income
		\$	\$
		\$	\$
		\$	\$
		\$	\$
		\$	\$
		\$	\$

see next



5

**Officer Certification**

Information and signatures from two of the organization's officials are required.

Failure to disclose all relevant information may result in your application being revoked and repayment of foregone tax revenue.

To receive consideration, your organization must be in compliance with all municipal regulations, zoning, policies, and bylaws.

**We certify that all information provided above and materials submitted to the Township of Langley in support of this application are complete, true, and correct in all respects.**

Lynne Topham  
Name

Executive Director  
Title

604 534-2171  
Daytime phone

lynne@encompass-supports.com  
Email

[Signature]  
Signature

07/04/2018  
Date (mm/dd/yyyy)

SHERY BAKER  
Name

PRESIDENT  
Title

604 513-9758  
Daytime phone

sjbaker@telus.net  
Email

[Signature]  
Signature

07/04/2018  
Date (mm/dd/yyyy)

**Office use only**

☐ Approved ☐ Denied

Letter mailed

Bylaw # Date

Exempt %

Folio

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Est. 1873

# Permissive Tax Exemption Application

## Not-For-Profit Organizations

*New 2019 50*  
*[Handwritten signatures and initials]*

### 1 Property Information

Property address

27336 Fraser Hwy, Aldergrove BC V4W 3N5 LT 12, SEC 20, TWP 13, NWD, PL NWP 23616

Folio number

0610011110

PID number

007-794-142

Registered property owner

Horse Council of BC

### 2 Organization Information

Year of Exemption

2019

Organization full name (if different from above)

Horse Council of British Columbia

Preferred contact name

Lisa Laycock

Preferred email

administration@hcbc.ca

Mailing address

27336 Fraser Hwy

City

Aldergrove

Postal code

V4W 3N5

Society number

S-0015614

Business number (CRA)

107492571

Township of Langley Business Licence number

All not-for-profit organizations must have a business licence (no cost) solely for fire safety purposes.  
43241

Applications cannot be considered for societies not in good standing.

Is this society in good standing? ☒ Yes ☐ No

Council may only provide tax exemptions under Section 224 of the *Community Charter*.

This exemption is sought under Section 224 Subsection 4.4 Clause 4.41

An exemption is being sought for ☒ whole parcel ☐ portion of parcel, as indicated on attached site plan

Is your organization not-for-profit? ☒ Yes ☐ No





## 2 Organization Information continued

What services do you provide?

Horse Council BC is the provincial equine amateur sport association for BC. Although we are a provincial in scope, Horse Council has call Langley (the Horse Capital of BC) home base for nearly 20 years. Langley is the community with the largest number of HCBC members residing in it. Horse Council BC is a membership-driven not-for-profit association representing the interests of the equine industry in all sectors throughout British Columbia. We collaborate with business, industry and government on behalf of equine welfare, sports, recreation and the individual rider/driver.

Is your organization accessible to the public? ☒ Yes ☐ No

How is the general public made aware of your services?

We have a web site [www.hcbc.ca](http://www.hcbc.ca), facebook as well as other social media channels. We produce quite a bit of free educational material that is given out at businesses like ICBC outlets, tack and feed stores, schools including the Langley horse Academy. We do quite a bit of free education for the benefit of all horse people regardless of if they are members. We partner from with facilitates like Thunderbird Show Park to promote our education and free programs like Pony Tails Kids Club. We have partnered with Otter Co-op, and the Western College of Veterinary Medicine to delivery five free full day education sessions one of which will be held in Langley

What is the size of your membership?

23,800 individual members, 1745 of which reside in Langley

What percentage are residents of the Township of Langley? 7 %

How is your organization a complementary extension to municipal services and programs?

Langley has a very vibrant horse economy. Horse Council develops the coaches, officials and sanctions the competitions on the sport side. We also provide education to improve disease management, road safety, rider safety, concussion training, emergency preparation, land management. We produce many resources that are used by, schools, coaches and facilities to improve the welfare of horses, rider safety and encourage participation in sport and recreation. We support community owned facilities with grants for facility maintenance, trail and trail head development. Campbell Valley Park, Langley Riders and the South Langley connector trail have all received support from Horse Council in recent years. We also keep a free lending library with educational material in the Langley office.

How does your organization benefit Township of Langley residents?

We support community owned facilities with grants for facility maintenance, trail and trail head development. Campbell Valley Park, Langley Riders and the South Langley connector trail have all received support from Horse Council in recent years. We also keep a free lending library with educational material in the Langley office. With the office and staff being based in Langley many of our programs are hosted in here. Langley residence receive more support because of that either directly from the office or through one of many member horse clubs based in Langley such as Pony Club.

How would your organization be impacted if it did not receive a tax exemption?

The dollars spent on property tax directly reduce the funds that go into to programing.



### 3 Principal Property Use

What is the principal use of the property?

The property houses the Horse Council offices and classroom, the Aldergrove United Church as a tenant and Star Light Learning child care centre as a tenant. Mixed use: Office, Church, Day-care

Number of buildings on property	Number of occupants per building	Describe building use
1	3 tenants including:	Horse Council - non-profit office and building owner occupies 46%
		Aldergrove United Church - community place of worship occupies 26%
		Starlight Learning - privately owned child care facility occupies 28%

What is the square footage of the living area?

Is any portion of the building or property owned, rented, or leased by commercial, private, or not-for-profit groups beside your own organization?

☐ No ☒ Yes. Explain

Starlight Learning occupies 28% of the building. They are a privately owned child care centre serving Aldergrove families. The remained of the building is occupies by Horse Council a non-profit and the Church.

### 4 Financial Information

Has your organization applied for or received funding from any other government or non-government organization?

☐ No ☒ Yes. Complete the following:

Funding Agency	Grant or Funding Type	Status	Amount
viaSport/ Province of British Columbia	Provincial Sport Funding	confirmed	\$ 154,000
Gaming Branch/Province of BC	Gaming Grant	unknown	\$ 55,000
			\$
			\$
			\$
			\$

Does your organization have revenue generating activities on your property, i.e. hall rentals, catering, daycares, preschools, parking lots, etc?

☐ No ☒ Yes. Explain or attach fee schedule

Activity	Organization or Operator	Fee Charged	Annual Income
Tenant lease #1 (base rent)	Aldergrove United Church (lease renewal underway)	\$ 12.00	\$ 25,824.00
Tenant Lease #2 (base rent)	Starlight Learning	\$ 8.50	\$ 19,992.00
		\$	\$
		\$	\$
		\$	\$
		\$	\$



## 5 Officer Certification

Information and signatures from two of the organization's officials are required.

Failure to disclose all relevant information may result in your application being revoked and repayment of foregone tax revenue.

To receive consideration, your organization must be in compliance with all municipal regulations, zoning, policies, and bylaws.

**We certify that all information provided above and materials submitted to the Township of Langley in support of this application are complete, true, and correct in all respects.**

Lisa Laycock

Executive Director

Name

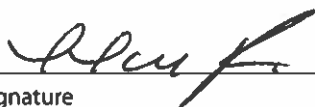
Title

604-856-4304 ext. 1008

administration@hcbc.ca

Daytime phone

Email



06/01/2018

Signature

Date (mm/dd/yyyy)

Kelly Coughlin

Sr. Program Director

Name

Title

604-856-4304 ext 1006

industry@hcbc.ca

Daytime phone

Email



06/04/2018

Signature

Date (mm/dd/yyyy)

### Office use only

☐ Approved ☐ Denied

Letter mailed

Bylaw #

Date

Exempt

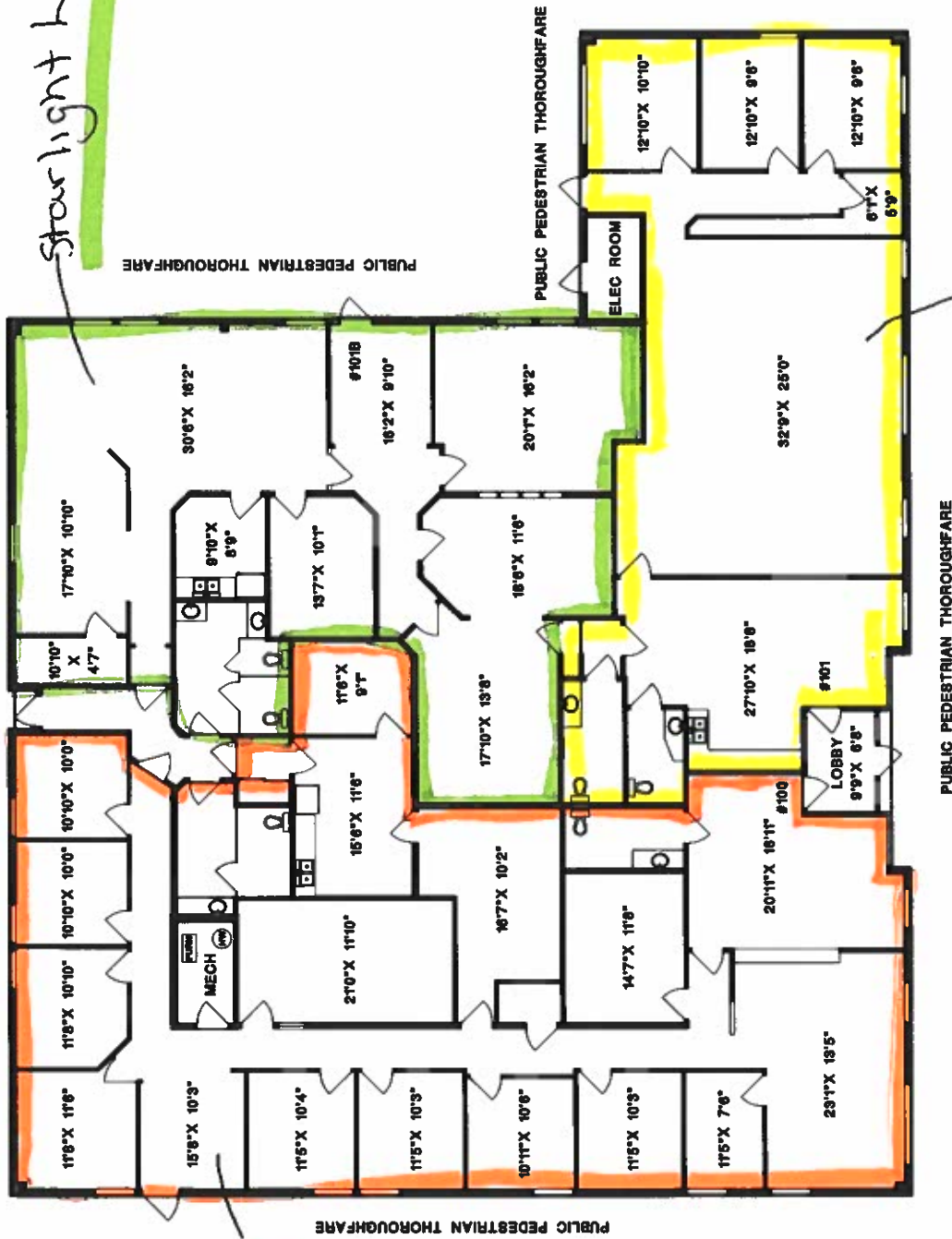
%

Folio

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27336 FRASER HWY.,  
ALDERGROVE, B.C.

Horse Council  
(non-profit)



AREA CERTIFICATION: JULY 23, 2013

As evidenced by our signature, we hereby certify the

Total Rentable Area of this building to be 8,300 Square Feet.

CRAIG W. NICHOLS  
MEASURE MASTERS

## THE CORPORATION OF THE TOWNSHIP OF LANGLEY

### PERMISSIVE TAX EXEMPTION AMENDING BYLAW 2018 NO. 5417

#### EXPLANATORY NOTE

Section 220 of the *Community Charter* provides for a mandatory tax exemption for buildings set apart for public worship. Section 224 (2) (f), (g) and (h) of the *Community Charter* provide for a permissive tax exemption for the surrounding lands to these exempt buildings.

Section 225 (3) of the *Community Charter* authorizes exemption of eligible heritage property from taxation, including the building, improvement and surrounding lands.

Bylaw 2018 No. 5417 provides for amendments to the following Permissive Tax Exemption Bylaws:

#### **Churches Permissive Tax Exemption Bylaw 2014 No. 5118**

- To add Christians' Gospel Society 21586 44 Avenue
- To add Aldergrove United Church 27336 Fraser Highway
- To remove Calvary Baptist Church of Aldergrove 27229 Fraser Highway

#### **Charitable and Not-For-Profit Organizations Tax Exemption Bylaw 2014, No. 5117**

- To add Langley Art Council to 26700 29 Avenue
- To add Encompass Support Services Society 6275 203 Street
- To add Horse Council of BC 27336 Fraser Highway
- To change Langley Elks Lodge #259 Foundation from 28.5% to 37.5%
- To change Langley Rod and Gun Club from 100% to 50%
- To remove Langley Arts Council from 230-7888 200 Street

# THE CORPORATION OF THE TOWNSHIP OF LANGLEY

## PERMISSIVE TAX EXEMPTION AMENDING BYLAW 2018 NO. 5417

NOW THEREFORE, the Municipal Council of the Corporation of the Township of Langley, in Open Meeting Assembled, ENACTS AS FOLLOWS:

1. This Bylaw may be cited for all purposes as “Permissive Tax Exemption Amending Bylaw 2018 No. 5417”.
2. The “**Churches Permissive Tax Exemption Bylaw 2014 No. 5118**, as amended is hereby further amended:

### **Add**

<b>Name &amp; Address</b>	<b>Legal Description</b>	<b>Folio</b>
Christians' Gospel Society - 21586 44 Avenue	LT 1 SEC 36 TWP 7 NWD PL EPP68981	0768532036
Aldergrove United Church - 27336 Fraser Highway	LT 12 SEC 20 TWP 13 NWD PL NWP23616	0610011110

### **Remove**

<b>Name &amp; Address</b>	<b>Legal Description</b>	<b>Folio</b>
Calvary Baptist Church of Aldergrove - 27229 Fraser Highway	LT 1 BLK 1 SEC 20 TWP 13 PL NWP1621	0616411113

3. The “**Charitable and Not-For-Profit Tax Exemption Bylaw 2014 No. 5117**, as amended is hereby further amended:

**Add**

<b>Name &amp; Address</b>	<b>Legal Description</b>	<b>Folio</b>
Langley Art Council - 26700 29 Avenue	SEC 19 TWP 13 NWD PL LMP704	1590911016
Encompass Support Services Society – 6275 203 Street	LT 71 DL 311 NWD PL NWP2466 LEASE LOT	0768811092
Horse Council of BC - 27336 Fraser Highway	LT 12 SEC 20 TWP 13 NWD PL NWP23616	0610011110
Langley Elks Lodge #259 Foundation - 4044 200 Street	LT 610 SEC 35 TWP 7 NWD PL NWP67684	0078412017
Langley Rod and Gun Club - 3854 208 Street	SEC 25 TWP 7 NWD PART NW 1/4 OF NW 1/4 EXCEPT PLAN LMP38137 MANUFACTURED HOME REG # 98306.	0054411117

**Remove**

<b>Name &amp; Address</b>	<b>Legal Description</b>	<b>Folio</b>
Langley Art Council 230-7888 200 Street	LT A SEC 23 TWP 8 NWD PL BCP32446	0767618008

READ A FIRST TIME the \_\_\_\_\_ day of \_\_\_\_\_, 2018  
 READ A SECOND TIME the \_\_\_\_\_ day of \_\_\_\_\_, 2018  
 READ A THIRD TIME the \_\_\_\_\_ day of \_\_\_\_\_, 2018  
 RECONSIDERED AND ADOPTED the \_\_\_\_\_ day of \_\_\_\_\_, 2018

\_\_\_\_\_ Mayor \_\_\_\_\_ Township Clerk