

Township of
Langley



Est. 1873

REPORT TO MAYOR AND COUNCIL

PRESENTED: SEPTEMBER 20, 2021 - REGULAR MEETING
FROM: FINANCE DIVISION
SUBJECT: 2022 PERMISSIVE TAX EXEMPTIONS

REPORT: 21-101
FILE: 1970-04

RECOMMENDATION(S):

That Council give first, second and third reading to the Permissive Tax Exemption Amending Bylaw 2021 No. 5733.

EXECUTIVE SUMMARY:

The Township adopted three separate property tax exemption bylaws in 2014 for charitable and not-for-profit organizations (Bylaw 5117), churches (Bylaw 5118), heritage properties (Bylaw 5119) and in 2020 adopted partnering permissive tax exemption (Bylaw 5644). These bylaws must be maintained and updated to ensure continuing compliance with statutory requirements of eligibility and to update existing bylaws when needed with:

- Additions, as new eligible organizations establish themselves in the Township of Langley;
- Deletions when properties no longer qualify;
- Adjustments to properties to meet policy requirements; and
- Approval of the current year applicants.

PURPOSE

The purpose of this report is to update Not-For-Profit Tax Exemption Bylaw 2014, No. 5117 and Churches Permissive Tax Exemption Bylaw 2014 No. 5118 and Partnering Permissive Tax Exemption Bylaw 2020 No. 5645.

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. Associated municipal permissive exemption bylaws must be adopted and forward to BC Assessment by October 31 annually.

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 need to 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.

In 2019, Council approved an update to the Permissive Tax Exemption Policy 03-087 that came into effect in 2021, instituting a limit of \$75,000 on permissive property tax exemptions for Not-for-Profit organizations.

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 17 and September 24, 2021.

DISCUSSION/ANALYSIS:

The 2022 permissive tax exemption applications were reviewed according to criteria established by Council policy. Staff received three (3) new applications for approval, Langley Community Service Society located at 6470 201 Street, Inclusion Langley Society, and Meals on Wheels Society. Staff received two (2) applications that are not being recommended for permissive tax exemption. Fellowship of Evangelical Baptist Churches in BC located at 9111 Church Street and Huiwen International Society located at 21088 83B Avenue. Staff are removing the Phelps Community Society located 3758 248 Street as the Society is unsure what they will be doing with the property in the future.

Attachment A identifies new recommendations for 2022 for approval, new applications not recommended for approval, recommendations for approval and removal of existing Not-for-Profits.

Attachment B identifies recommendations for approval of the churches and places of worship for 2022.

Attachment C identifies recommendation for approval for the Partnering agreement for 2022.

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 per Attachment D 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, 225 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 2022 is equal to approximately \$1.4 million.

The table below compares the estimated value of permissive tax exemptions recommended for 2022 with those exemptions granted for 2021.

Value of Permissive Tax Exemptions	Actuals 2021	Estimated 2022 before additions and deletions
Churches	\$856,915	\$899,760
Charitable and Not-For-Profit Organizations	\$609,520	\$631,862
Heritage properties	\$23,281	\$24,445
Partnering Property	\$1,975	\$2,074
TOTAL	\$1,491,691	\$1,558,142

The table below compares the estimated value of permissive tax exemptions recommended for 2022

Reconciliation of Changes (In estimated 2022 dollars)	Churches	Charitable and Not-For-Profit	Heritage Properties	Partnering Property	TOTAL
Estimated 2022 taxes before changes	\$899,760	\$631,862	\$24,445	\$2,074	\$1,558,142
Proposed additions	\$0	\$24,903	\$0	\$0	\$24,903
Proposed adjustments	\$0	\$0	\$0	\$0	\$0
Proposed deletions	\$0	-\$2,301	\$0	\$0	-\$2,301
Estimated Final 2022 taxes after changes	\$899,760	\$654,464	\$24,445	\$2,074	\$1,580,744
Number of Properties	62	62	8	1	133

Respectfully submitted,

Kim Kenward
MUNICIPAL COLLECTOR
for
FINANCE DIVISION

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

CONCURRENCES	
Division / Department	Name
Finance Division	S. Ruff

Attachment A – Not-For-Profit
Attachment B – Churches and Places of Worship
Attachment C – Partnering Agreement
Attachment D – Policy 03-837

Attachment A – Not-For-Profit

Name	FOLIO	ADDRESS	2022 Estimated Municipal Tax Exemption
New 2022 Recommendations			
Langley Community Service Society – 11% of Land and Bldg	0758723036	6470 201 St	12,611
Inclusion Langley Society – 100%	0758434063	21743 47B Ave	2,511
Meals on Wheels - 100% Land & 4900 SF Bldg	0613811116	2992 272 St	9,781
Not Recommended for 2022			
Fellowship of Evangelical Baptist Churches in BC – This is the resource for churches and pastors. Only four (4) out of the Ninety (90) churches are in Langley that use their service. Staff acknowledges the benefits provided by the Fellowship, but we already provide permissive tax exemptions to the Places of Worship and this would increase the tax burden on taxpayers	0541111009	9111 Church St	7,500
Huiwen International Society provides Eastern Traditional Fengshui Services. 10% Their services provide help to Asian community to find the right Fengshui home and support their customers in making big life decisions. Staff acknowledge the benefits this Society may provided to people but this is not a complementary extension to municipal services provided by the Township of Langley.	0764213059	21088 83B Ave	280
Recommended for Approval			
Critter Care Wildlife Society	0002311117		2,734
City of Surrey	0006411117	20575 0 Ave	29,152
Pacific Riding for Developing Abilities	0014811117	1088 208 St	6,699
Fernridge Community Hall	0026711112	2389 200 St	1,509

Langley Rod and Gun Club - 51% of Class 6 and Class 8	0054411117	3854 208 St	75,000
Brookwood Senior Citizens	0072011006	19899 36 Ave	10,408
Langley Players Drama Club	0075211114	4307 200 St	6,497
Langley Elks Lodge #259 Foundation 37.5 %	0078412017	6 4044 200B St	3,527
Langley Riders Society	0083911111	4303 208 St	7,319
Canadian Museum of Flight	0101612006	5333 216 St	3,498
Langley Lions Society	0203911115	9402 208 St	3,511
Campbell Valley House of Hope	0236811116	460 216 St	14,097
Langley Animal Protection Society	0362111117	26220 56 Ave	25,945
Inclusion Langley Society	0372511112	24156 56 Ave	3,727
Nicomekl Enhancement Society	0384011005	5263 232 St	7,157
Murrayville Community Hall	0386211115	21667 48 Ave	4,675
Murrayville Community Hall parking lot	0386311114		1,411
Aldergrove Festival Days Society	0445911112	6795 256 St	2,788
Harmsworth Community Association	0453111114	7170 232 St	2,460
The National Trust for Land & Culture (BC) Society	0461111000	6764 224 St	8,601
Langley Rugby Club	0769923068	21280 Crush Cres	3,942
BC Farm Museum	0552111006	9142 Queen St	13,794
BC Farm Museum	0552611118	9131 King St	11,078
Fort Langley Community Improvement Society	0571511119	9167 Glover Rd	31,481
Salvation Army Gateway of Hope	0598211008	3111 272 St	19,334
Aldergrove Old Age Pensioner's Association	0614911113	3015 273 St	7,852
Aldergrove Veterans & Seniors Society	0616611111	27247 Fraser Hwy	4,621
Langley Memorial Hospital – 82%	0758212007	Lot 4 - 221A St	75,000
Langley Memorial Hospital	0758211080	Lot 2 - 221A St	11,300
Scouts Canada	0758714091	20315 16 Ave	36,492
Langley Association for Community Living	0759822089	23535 44 Ave	13,537
Wagner Hills Farm Society	0764111043	8061 264 St	11,658
Milner Community Association	0764130095	6716 216 St	2,526
Inclusion Langley Society	0764528022	5171 221A St #103	7,489
Inclusion Langley Society	0764529049	5171 221A St #203	5,042
Inclusion Langley Society	0764529058	5171 221A St #202	8,081
Inclusion Langley Society	0078117006	19669 44 B Ave	2,018
Greater Vancouver Regional District - Pacific Parklands	0764827066	104 Ave	8,238

Flip City Gymnastics	0765411038	#4 20279 97 Ave	6,506
Flip City Gymnastics	0765411047	#5 20279 97 Ave	6,506
Flip City Gymnastics	0765411056	#6 20279 97 Ave	6,514
Flip City Gymnastics	0765411065	#7 20279 97 Ave	6,506
Governing Council of the Salvation Army	0766113000	19733 96 Ave	4,591
Willoughby Community Hall	0766114036	20809 83 Ave	12,340
Langley Gymnastics Foundation	0766735044	180 - 7888 200 St	31,960
Basketball BC	0766735062	210 - 7888 200 St	3,900
Pacificsport Foundation	0767225085	225 - 7888 200 St	1,649
Spartans Foundation	0767315086	232&234-7888 200 St	511
BC Amateur Softball Association	0767834042	201-8889 Walnut Gr Dr	2,455
Langley BMX - Only 1.83 Acres of land value = 9.25%	1084011117	20699 42 Ave	548
Girl Guides of Canada	0767816053	25199 76 Ave	138
Fort Langley Lions Club	1565311112	23022 88 Ave	1,997
Langley Quarter Midget Association	6585111000	26965 8 Ave	6,606
Aldergrove (Pacific #265) Legion	0591711115	26607 Fraser Hwy	23,907
Encompass Support Services Society	0768811092	6275 - 203 Street	5,331
Horse Council of BC	0610011110	27336 Fraser Hwy	4,089
Sources community Resources Society	0758422021	207 & 208 20445 62 Ave	776
Langley Good Times Cruise In	0598511005	27173 Fraser Hwy	4,074
Aldergrove Food Bank 1958 SF	0758723054	27522 Fraser Hwy	4,458
Remove			
Phelp Community Society	7290511119	3758 248 St	2301

Attachment B- Places of Worship

Places of Worship	Folio	Address	Estimated 2022 exemption amount
Aldergrove United Church	0610011110	27336 Fraser Hwy	2,394
Aldergrove Vineyard Fellowship	0758723054	27522 Fraser Hwy	3,662
Anglican Church Anglican Synod Office	7550311118	9160 Church St	2,450
Apostolic Faith Mission	0084911119	4035 207 St	4,329
Apostolic Church of God	0301011116	24497 Fraser Hwy	2,714
BC Conf Mennonite Brethren Churches - South Langley Mennonite Brethren	0020113002	20098 22 Ave	9,839
Bethel Mennonite church	0412116017	24687 56 Ave	6,480
Brookswood Baptist Church	0063911006	20581 36 Ave	7,138
Christ Covenant Church	0463511119	6866 Glover Rd	5,974
Christian & Missionary Alliance-Canadian Pacific District / Aldergrove	0281511008	26291 28 Ave	18,012
Christian & Missionary Alliance-Canadian Pacific District / Mountain View	0145811119	7640 200 St	33,964
Christian Gospel Society	0768532036	21586 44 Ave	4,508
Christian Life Assembly	0766825036	21277 56 Ave	75,638
Christians Gospel Society	0323412008	22678 48 Ave	4,385
Christians Gospel Society	0765830013	20620 36 Ave	18,082
Church of Jesus Christ of Latter-Day Saints	0170912008	20030 82 Ave	22,597
Church of Jesus Christ of Latter-Day Saints	0769713035	20370 82 Ave	60,076
Conference of Mennonites in BC	0412116017	24687 56 Ave	6,480
Congregation of The Assembly of Christians	0590114021	26580 29 Ave	3,039
Fort Langley Evangelical Free Church	0561511110	8870 Glover Rd	8,679
Harvest Baptist Church	0321313002	22594 Old Yale Rd	3,424
Hebron Presbyterian Church	2475311113	6656 Glover Rd	5,640
Holy Nativity Antiochian Orthodox Church	0768811074	4828 216A St	1,762
Immanuel Lutheran Church	0617611011	3232 272 St	8,614
Kalgidhar Darbar Sahib Society	0633411118	5998 264 St	2,775
Langley Christian Assembly Society	0759013042	4775 221 St	12,506
Langley Immanuel Christ Ref Church	0389611008	21713 50 Ave	16,666
Life Tabernacle of Langley	0076911017	4447 200 St	4,316
Pentecostal Assemblies of Canada-Living Waters Church	0571311111	9095 Glover Rd	3,684
Living Word Fellowship	0604911007	2623 272 St	4,017
Mennonite Church BC	0085712000	20997 40 Ave	3,926
North Langley Community Church	0765829061	21015 96 Ave	38,644
Parish of St Dunstan	0281111119	3025 264 St	23,038
Priestly Society of St Pius X	0323511008	22630 48 Ave	3,099
Riverside Calvary Church	0758016041	20178 96 Ave	14,151
Roman Catholic Archbishop of Vancouver	0606111000	2826 272 St	2,957

Places of Worship	Folio	Address	Estimated 2022 exemption amount
Roman Catholic Archbishop of Vancouver - St Nicholas Parish	0758226056	20644 88 Ave	56,392
Rose of Sharon Baptist Church	0281514005	26245 28 Ave	21,995
Saint Herman of Alaska Orthodox Church Archdiocese of Canada	0137516007	7221 198B St	9,160
Seventh-Day Adventist Church (BC Conference) Korean	0351111003	4057 248 St	2,995
Seventh-day Adventist Church	0334511112	23589 Old Yale Rd	29,557
Shepherd of The Valley Lutheran Church	0769321011	20097 72 Ave	13,783
Southridge Fellowship Baptist Church	0758819095	22756 48 Ave	48,150
The Trustees of The Congregation of The United Church	0559411115	Parking Lot	6,407
Trustees Free Reformed Church	0767011083	20757 80 Ave	39,977
Trustees of Aldergrove Congregation of Jehovah's Witnesses	0765826019	26640 32 Ave	3,684
Trustees of Congregation of North West Langley Baptist Church	0193911118	20025 91A Ave	32,077
Trustees of Murrayville Congregation of Jehovah's Witnesses	0098711111	21465 Old Yale Rd	3,822
Trustees of The Congregation of Langley Presbyterian Church	0090616007	20867 44 Ave	11,917
Trustees of The Congregation of The Canadian Reformed Church of Aldergrove	0589714009	2469 267 St	5,143
Trustees of The Congregation of The Canadian Reformed Church of Langley	0760332044	21804 52 Ave	25,441
Trustees of The Congregation of The Canadian Reformed Church	0146811019	7949 202A St	21,332
Trustees of The Congregation of United Church of Langley	0758820029	21562 Old Yale Rd	658
Trustees of The Walnut Grove Congregation of Jehovah's Witnesses	0126811011	20241 68 Ave	15,025
Truth Tabernacle of Greater Vancouver BC - Mailed application	0599311112	3025 271 St	3,970
United Churches of Langley	0559411008	9025 Glover Rd	4,312
United Churches of Langley Parking Lot	0098111117	Parking Lot	4,905
Vietnamese Unified Buddhist (Hoa-Nghiem) Congregation)	0257711113	2013 248 St	2,809
Walnut Grove Baptist Church	0197221016	20784 93 Ave	18,008
Walnut Grove Lutheran Church of Langley BC	0176413009	20530 88 Ave	17,575
Willoughby Christian Reformed Church Langley	0141511111	20525 72 Ave	47,626
Wind Word Ministries	0627912007	26460 52 Ave	3,381

Attachment C – Partnering Agreement

Partner	Folio	Address	Estimated 2022 Exemption Amount
Tourism Langley	0769336096	50-5385 216 St	2,074



COUNCIL POLICY

**Subject: PERMISSIVE EXEMPTIONS FROM
PROPERTY TAXATION**

Policy No:

Approved by Council:

Revised by Council:

Revised by Council:

03-837

2006-05-13

2019-04-01

2019-07-22

2020-10-05

1. Purpose

- 1.1 The Community Charter Sections 224, 225 and 226 grants Council the discretion to provide permissive exemptions from property taxes for 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 for organizations which are eligible for such exemptions under the 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 not-for-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 property tax exemptions, organizations which provide services that fulfill some basic need, improve the life of Township 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. In addition, effective 2021, Council has instituted a limit of \$75,000¹ (escalated annually) on permissive property tax exemptions for Not-for-Profit organizations.

¹ Permissive Tax Exemptions are a calculation based on assessed values provided by BC Assessment and property tax rates determined by the Township to apply to all property of a given class. For this reason, the actual exemption granted, that is limited, is unlikely to be exactly equal to \$75,000.

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.

Churches and not-for-profit and charitable organization are responsible to apply annually and by June 1 through the Township of Langley online Permissive Tax Exemption application process. It is the responsibility of the applicant to ensure they complete the online permissive application every year. Applications are due June 1 annually, late applications may lose their exemption.

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 the footprint and surrounding areas considered for exemption. Any areas used for caretaker's accommodation, church manse, care homes, retirement homes, commercial activities, 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 the surrounding area for the exempted Church or Place of Worship

- For Properties up to one (1) hectare in size, all such land shall be exempt
- For Properties that exceed one (1) hectare in size, the area of land shall be exempted up to one (1) hectare or eight (8) times the mandatory exempted footprint (area) of the Church or Place of Worship buildings and halls, whichever is greater
- A Property adjacent to and owned by the Church or Place of Worship that is developed as a parking lot for the Church or Place of Worship, may be considered for exemption up to one (1) hectare as long as the area is used for the sole purpose of parking for the Church or Place of Worship services
- Where there is a residence located on the same Property as a Church or Place of Worship in Schedule 'A' the residence and any ancillary buildings and the land upon which the residence and ancillary buildings actually stands, as well as any area of land deemed to be associated with the use and enjoyment of the residential and ancillary buildings, shall be assessed and taxes as residential property.

Any areas used for caretaker's accommodation, church manse, care homes, retirement homes, commercial activities, will NOT be considered for permissive tax exemption.

3.3 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. The permissive exemption has an upper limit of \$75,000 (escalated annually) beyond which, assessments would become taxable. 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.

3.4 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.
- Council would like to ensure that Township of Langley residents are not overtaxed by the increasing number of regional and broader organizations located in the Township of Langley and receiving exemption from taxation.

3.5 Heritage/ Partnering

Under Section 225(2)(a)(b), Council may provide a tax exemption for eligible partnering property, is owned by a person or public authority providing a municipal service under a partnering agreement; council considers will be used in relation to the service being provided under the partnering agreement; 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.

3.6 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.

THE CORPORATION OF THE TOWNSHIP OF LANGLEY**PERMISSIVE TAX EXEMPTION AMENDING BYLAW 2021 NO. 5733****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(2) (a) of the *Community Charter* allows eligible partnering properties to be considered for exemption.

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

Bylaw 2021 No. 5733 provides for amendments to the following Permissive Tax Exemption Bylaws:

- Charitable and Not-For-Profit Bylaw 2014 No. 5117 as in Schedule A.
- Churches Permissive Tax Exemption Bylaw 2014 No. 5118 as in Schedule B.
- Partnering Agreement Tax Exemption Bylaw 2020 No. 5645 as in Schedule C.

THE CORPORATION OF THE TOWNSHIP OF LANGLEY

Error! Reference source not found. **PERMISSIVE TAX EXEMPTION AMENDING BYLAW
2021 NO. 5733**

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 2021 No. 5733”.
- 2. The “Charitable and Not-For-Profit Bylaw 2014 No. 5117” as amended is further amended to include Schedule A.
- 3. The “Churches Permissive Tax Exemption Bylaw 2014 No. 5118” as amended is further amended to include Schedule B.
- 4. The “Partnering Agreement Permissive Tax Exemption Bylaw 2020 No. 5645 is amended to include Schedule C.

READ A FIRST TIME the _____ day of _____, 2021
 READ A SECOND TIME the _____ day of _____, 2021
 READ A THIRD TIME the _____ day of _____, 2021
 ADOPTED the _____ day of _____, 2021

_____ Mayor _____ Township Clerk

Schedule A – Not-For-Profit

Name	FOLIO	ADDRESS	2022 Estimated Municipal Tax Exemption
New 2022 Recommendations			
Langley Community Service Society – 11% Land and Bldg	0758723036	6470 201 St	12,611
Inclusion Langley Society – 100%	0758434063	21743 47B Ave	2,511
Meals on Wheels - 100% Land & 4900 SF Bldg	0613811116	2992 272 St	9,781
Recommended for Approval			
Critter Care Wildlife Society	0002311117		2,734
City of Surrey	0006411117	20575 0 Ave	29,152
Pacific Riding for Developing Abilities	0014811117	1088 208 St	6,699
Fernridge Community Hall	0026711112	2389 200 St	1,509
Langley Rod and Gun Club - 51% of Class 6 and Class 8	0054411117	3854 208 St	75,000
Brookwood Senior Citizens	0072011006	19899 36 Ave	10,408
Langley Players Drama Club	0075211114	4307 200 St	6,497
Langley Elks Lodge #259 Foundation 37.5 %	0078412017	6 4044 200B St	3,527
Langley Riders Society	0083911111	4303 208 St	7,319
Canadian Museum of Flight	0101612006	5333 216 St	3,498
Langley Lions Society	0203911115	9402 208 St	3,511
Campbell Valley House of Hope	0236811116	460 216 St	14,097
Langley Animal Protection Society	0362111117	26220 56 Ave	25,945
Inclusion Langley Society	0372511112	24156 56 Ave	3,727
Nicomekl Enhancement Society	0384011005	5263 232 St	7,157
Murrayville Community Hall	0386211115	21667 48 Ave	4,675
Murrayville Community Hall parking lot	0386311114		1,411
Aldergrove Festival Days Society	0445911112	6795 256 St	2,788
Harmsworth Community Association	0453111114	7170 232 St	2,460
The National Trust for Land & Culture (BC) Society	0461111000	6764 224 St	8,601
Langley Rugby Club	0769923068	21280 Crush Cres	3,942
BC Farm Museum	0552111006	9142 Queen St	13,794
BC Farm Museum	0552611118	9131 King St	11,078
Fort Langley Community Improvement Society	0571511119	9167 Glover Rd	31,481

Salvation Army Gateway of Hope	0598211008	3111 272 St	19,334
Aldergrove Old Age Pensioner's Association	0614911113	3015 273 St	7,852
Aldergrove Veterans & Seniors Society	0616611111	27247 Fraser Hwy	4,621
Langley Memorial Hospital – 82%	0758212007	Lot 4 - 221A St	75,000
Langley Memorial Hospital	0758211080	Lot 2 - 221A St	11,300
Scouts Canada	0758714091	20315 16 Ave	36,492
Langley Association for Community Living	0759822089	23535 44 Ave	13,537
Wagner Hills Farm Society	0764111043	8061 264 St	11,658
Milner Community Association	0764130095	6716 216 St	2,526
Inclusion Langley Society	0764528022	5171 221A St #103	7,489
Inclusion Langley Society	0764529049	5171 221A St #203	5,042
Inclusion Langley Society	0764529058	5171 221A St #202	8,081
Inclusion Langley Society	0078117006	19669 44 B Ave	2,018
Greater Vancouver Regional District - Pacific Parklands	0764827066	104 Ave	8,238
Flip City Gymnastics	0765411038	#4 20279 97 Ave	6,506
Flip City Gymnastics	0765411047	#5 20279 97 Ave	6,506
Flip City Gymnastics	0765411056	#6 20279 97 Ave	6,514
Flip City Gymnastics	0765411065	#7 20279 97 Ave	6,506
Governing Council of the Salvation Army	0766113000	19733 96 Ave	4,591
Willoughby Community Hall	0766114036	20809 83 Ave	12,340
Langley Gymnastics Foundation	0766735044	180 - 7888 200 St	31,960
Basketball BC	0766735062	210 - 7888 200 St	3,900
Pacificsport Foundation	0767225085	225 - 7888 200 St	1,649
Spartans Foundation	0767315086	232&234-7888 200 St	511
BC Amateur Softball Association	0767834042	201-8889 Walnut Gr Dr	2,455
Langley BMX - Only 1.83 Acres of land value = 9.25%	1084011117	20699 42 Ave	548
Girl Guides of Canada	0767816053	25199 76 Ave	138
Fort Langley Lions Club	1565311112	23022 88 Ave	1,997
Langley Quarter Midget Association	6585111000	26965 8 Ave	6,606
Aldergrove (Pacific #265) Legion	0591711115	26607 Fraser Hwy	23,907
Encompass Support Services Society	0768811092	6275 - 203 Street	5,331
Horse Council of BC	0610011110	27336 Fraser Hwy	4,089
Sources community Resources Society	0758422021	207 & 208 20445 62 Ave	776
Langley Good Times Cruise In	0598511005	27173 Fraser Hwy	4,074
Aldergrove Food Bank 1958 SF	0758723054	27522 Fraser Hwy	4,458

Remove			
Phelp Community Society	7290511119	3758 248 St	2301

Schedule B – Places of Worship

Places of Worship	Folio	Address	Estimated 2022 exemption amount
Aldergrove United Church	0610011110	27336 Fraser Hwy	2,394
Aldergrove Vineyard Fellowship	0758723054	27522 Fraser Hwy	3,662
Anglican Church Anglican Synod Office	7550311118	9160 Church St	2,450
Apostolic Faith Mission	0084911119	4035 207 St	4,329
Apostolic Church of God	0301011116	24497 Fraser Hwy	2,714
BC Conf Mennonite Brethren Churches - South Langley Mennonite Brethren	0020113002	20098 22 Ave	9,839
Bethel Mennonite church	0412116017	24687 56 Ave	6,480
Brookswood Baptist Church	0063911006	20581 36 Ave	7,138
Christ Covenant Church	0463511119	6866 Glover Rd	5,974
Christian & Missionary Alliance-Canadian Pacific District / Aldergrove	0281511008	26291 28 Ave	18,012
Christian & Missionary Alliance-Canadian Pacific District / Mountain View	0145811119	7640 200 St	33,964
Christian Gospel Society	0768532036	21586 44 Ave	4,508
Christian Life Assembly	0766825036	21277 56 Ave	75,638
Christians Gospel Society	0323412008	22678 48 Ave	4,385
Christians Gospel Society	0765830013	20620 36 Ave	18,082
Church of Jesus Christ of Latter-Day Saints	0170912008	20030 82 Ave	22,597
Church of Jesus Christ of Latter-Day Saints	0769713035	20370 82 Ave	60,076
Conference of Mennonites in BC	0412116017	24687 56 Ave	6,480
Congregation of The Assembly of Christians	0590114021	26580 29 Ave	3,039
Fort Langley Evangelical Free Church	0561511110	8870 Glover Rd	8,679
Harvest Baptist Church	0321313002	22594 Old Yale Rd	3,424
Hebron Presbyterian Church	2475311113	6656 Glover Rd	5,640
Holy Nativity Antiochian Orthodox Church	0768811074	4828 216A St	1,762
Immanuel Lutheran Church	0617611011	3232 272 St	8,614
Kalgidhar Darbar Sahib Society	0633411118	5998 264 St	2,775
Langley Christian Assembly Society	0759013042	4775 221 St	12,506
Langley Immanuel Christ Ref Church	0389611008	21713 50 Ave	16,666
Life Tabernacle of Langley	0076911017	4447 200 St	4,316
Pentecostal Assemblies of Canada-Living Waters Church	0571311111	9095 Glover Rd	3,684
Living Word Fellowship	0604911007	2623 272 St	4,017
Mennonite Church BC	0085712000	20997 40 Ave	3,926
North Langley Community Church	0765829061	21015 96 Ave	38,644
Parish of St Dunstan	0281111119	3025 264 St	23,038
Priestly Society of St Pius X	0323511008	22630 48 Ave	3,099
Riverside Calvary Church	0758016041	20178 96 Ave	14,151
Roman Catholic Archbishop of Vancouver	0606111000	2826 272 St	2,957

Roman Catholic Archbishop of Vancouver - St Nicholas Parish	0758226056	20644 88 Ave	56,392
Rose of Sharon Baptist Church	0281514005	26245 28 Ave	21,995
Saint Herman of Alaska Orthodox Church Archdiocese of Canada	0137516007	7221 198B St	9,160
Seventh-Day Adventist Church (BC Conference) Korean	0351111003	4057 248 St	2,995
Seventh-day Adventist Church	0334511112	23589 Old Yale Rd	29,557
Shepherd of The Valley Lutheran Church	0769321011	20097 72 Ave	13,783
Southridge Fellowship Baptist Church	0758819095	22756 48 Ave	48,150
The Trustees of The Congregation of The United Church	0559411115	Parking Lot	6,407
Trustees Free Reformed Church	0767011083	20757 80 Ave	39,977
Trustees of Aldergrove Congregation of Jehovah's Witnesses	0765826019	26640 32 Ave	3,684
Trustees of Congregation of North West Langley Baptist Church	0193911118	20025 91A Ave	32,077
Trustees of Murrayville Congregation of Jehovah's Witnesses	0098711111	21465 Old Yale Rd	3,822
Trustees of The Congregation of Langley Presbyterian Church	0090616007	20867 44 Ave	11,917
Trustees of The Congregation of The Canadian Reformed Church of Aldergrove	0589714009	2469 267 St	5,143
Trustees of The Congregation of The Canadian Reformed Church of Langley	0760332044	21804 52 Ave	25,441
Trustees of The Congregation of The Canadian Reformed Church	0146811019	7949 202A St	21,332
Trustees of The Congregation of United Church of Langley	0758820029	21562 Old Yale Rd	658
Trustees of The Walnut Grove Congregation of Jehovah's Witnesses	0126811011	20241 68 Ave	15,025
Truth Tabernacle of Greater Vancouver BC - Mailed application	0599311112	3025 271 St	3,970
United Churches of Langley	0559411008	9025 Glover Rd	4,312
United Churches of Langley Parking Lot	0098111117	Parking Lot	4,905
Vietnamese Unified Buddhist (Hoa-Nghiem) Congregation)	0257711113	2013 248 St	2,809
Walnut Grove Baptist Church	0197221016	20784 93 Ave	18,008
Walnut Grove Lutheran Church of Langley BC	0176413009	20530 88 Ave	17,575
Willoughby Christian Reformed Church Langley	0141511111	20525 72 Ave	47,626
Wind Word Ministries	0627912007	26460 52 Ave	3,381

Schedule C – Partnering Agreement

Tourism Langley	0769336096	50-5385 216 St	2,074
-----------------	------------	----------------	-------