

Township of
Langley



Est. 1873

REPORT TO MAYOR AND COUNCIL

PRESENTED:	OCTOBER 3, 2016 - REGULAR EVENING MEETING	REPORT:	16-98
FROM:	FINANCE DIVISION	FILE:	1970-04
SUBJECT:	2016 AMENDMENTS TO THE PERMISSIVE TAX EXEMPTION BYLAWS		

RECOMMENDATION(S):

That Council give first, second, and third reading to Permissive Tax Exemption Amending Bylaw 2016 No. 5242.

EXECUTIVE SUMMARY:

The Township adopted three separate property tax exemption bylaws in 2014 for churches and private schools, heritage properties, and charitable and not-for-profit organizations. These bylaws must be maintained to ensure continuing compliance with the statutory requirements of eligibility and also update the existing bylaws with additions as new eligible organizations establish themselves in Township of Langley. Consequently, after a review of this year's tax exemption application, the following recommendations are being brought forward for Council's consideration.

Staff are recommending adding the following organizations to the **Charitable and Not-For-Profit Organizations Tax Exemption Bylaw 2014, No. 5117**.

- Phelp Community Society – 3758 248 Street
- British Columbia Amateur Softball Association – 201-8889 Walnut Grove Drive

Staff are recommending denying one organization with respect to permissive tax exemptions under the **Charitable and Not-For-Profit Organizations Tax Exemption Bylaw 2014, No. 5117**.

- RCABC Educational Foundation – 9734 201 Street

Staff are recommending removal of the following organizations from **Charitable and Not-For-Profit Organizations Tax Exemption Bylaw 2014, No. 5117**.

- Canadian Red Cross – 101A 9770 196A Avenue
- Mountain View Conservation & Breeding Society – 23898 Rawilson Crescent
(Council may wish to extend the permissive exemption for another year as requested by Mountain View)

2016 AMENDMENTS TO THE PERMISSIVE TAX EXEMPTION BYLAWS

Page 2 . . .

Staff are recommending removal of the following organizations from **Churches and Private School Tax Exemption Bylaw 2014, No. 5118**, per *Bill 29 – 2015 Property Taxation (Exemptions) Statutes Amendment Act, 2015*, the private schools have been statutorily tax exempted for the 2016 taxation year.

1. Roman Catholic Archbishop of Vancouver – 20224 32 Avenue
2. West Coast Montessori Society / Oh Fudge Creations Ltd (2 schools) – 21488 Old Yale Road and 21514 Old Yale Road
3. Langley Christian School Society (2 schools) – 22702 48 Avenue and 22930 48 Avenue
4. Seventh-Day Adventist Church (BC Conference) – 26026 48 Avenue
5. Canadian Reformed School Association of Langley (2 schools) – 21919 52 Avenue and 21846 52 Avenue
6. King's Community Church – 21783 76B Avenue
7. Christian Life Assembly - 21277 56 Avenue
8. Roots and Wings Montessori School - 982 200 Street

The eleven schools listed above will still not pay any property taxes as they are just reclassified from permissive exemption to statutory exemption.

9. Khotso Investment Ltd – 20317 67 Avenue

The Khotso Investment School did pay property taxes in 2016 as a result of the reclassification and are aware that they will pay property taxes in 2017 going forward

Staff are recommending defining the areas/precincts of 4 heritage properties from **Heritage Tax Exemption Bylaw 2014, No. 5119**, to accurately reflect the nature and type of exemptions that apply to these parcels.

- Matheson Residence – 19893 64 Avenue - Langley Meadows Park
- Dixon Residence and Barn – 6120 Glover Road - McLeod Athletic Park
- Lamb-Stirling Residence – 21960 Old Yale Road - Denny Ross Park
- Harrower Residence – 21864 Old Yale Road - Denny Ross Park

PURPOSE:

The purpose of this report is to update three of the Township's permissive tax exemption bylaws. Charitable and Not-For-Profit Tax Exemption Bylaw 2014, No. 5117, Church and Private School Tax Exemption Bylaw 2014, No. 5118 and Heritage Tax Exemption Bylaw 2014, No. 5119 as per recommendations above.

BACKGROUND/HISTORY:

The Township adopted three bylaws for permissive tax exemption; Charitable and Not-For-Profit Tax Exemption Bylaw 2014, No. 5117, Churches and Private School Tax Exemption Bylaw 2014, No. 5118 and Heritage Tax Exemption Bylaw 2014, No. 5119. Each of these bylaws requires that properties that no longer meet the statutory requirements for the permissive tax exemption be removed from the bylaw. Similarly, new organizations that meet the requirements may be added. Certain properties that are granted a permissive tax exemption by Council are required to be advertised in the local newspaper. The new requests were advertised in the newspapers during the weeks of September 19 and September 26, 2016.

DISCUSSION/ANALYSIS:

The *Community Charter* requires municipalities to develop and disclose the 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 for the permissive tax exemption, sections 224 and 225, promote consistency and certainty to municipal and public and prospective applicants and allow for public to have input. Township has a Council Policy 03-837 regarding permissive tax exemptions, copy attached.

Charitable and Not-For-Profit Organizations – Additions

Staff are recommending two (2) additions to the Charitable and Not-For-Profit Organizations Tax Exemption Bylaw 2014 No. 5117, being, Phelp Community Society and British Columbia Amateur Softball Association.

- **Phelp Community Society** is a community hall offering public use for a variety of activities such as weddings, socials and lessons. This building was home to the St. Albans Anglican Church (c.1900) with the hall (c.1960). This property was added to our Community Heritage Register earlier this year.
The 2017 estimated tax exemption would amount to \$1,500.
- **British Columbia Amateur Softball Association** leases office space in the Walnut Grove Community Recreation Centre and houses the provincial administration offices. They provide training and development opportunities for coaches, officials and players. They also facilitate provincial championships and jamborees for youth and adult softball teams. The membership is 18,747 with 5.3% being Township residents.
The 2017 estimated tax exemption would amount to \$2,500.

Charitable and Not-For-Profit Organizations – Request Denied

Staff recommends that the RCABC Educational Foundation be denied a tax exemption under the Charitable and Not-For-Profit Organizations Tax Exemption

- **RCABC Educational Foundation (REF)** has owned this property for approximately 26 years. REF provides educational training and upgrading courses to the roofing and construction industries, and some safety related courses to all trades related professionals in British Columbia. REF has approximately 115 members with 6% being Township residents. REF is requesting permissive tax exemption on 74% of the assessed value. While staff acknowledges the benefits provided by this organization, we are recommending denial of this request. This facility is for education and training of people

in the roofing industry for the lower mainland. This service is not complementary to municipal services provided by the Township and would place a tax burden on our taxpayers. The 2017 estimated tax exemption would amount to \$45,750.

Charitable and Not-For-Profit Organizations – Organizations Removed

Staff recommends that the RCABC Educational Foundation be denied, the Canadian Red Cross and Mountain View Conservation and Breeding be removed from the Charitable and Not-For-Profit Organizations Tax Exemption

- **Canadian Red Cross** has moved to the City of Langley, therefore the permissive tax exemption for this location will be removed from the bylaw. The 2017 estimated tax exemption would amount to \$2,691.
- **Mountain View Conservation & Breeding** no longer operates wildlife conservation & breeding programs or guided educational tours. Last year Council gave Mountain View a year to complete the necessary steps for terminating their lease with the Crown Provincial.

As Crown Provincial – Ministry of Forest, Lands and Natural Resources (FLNRO) leases to Mountain View Conservation, the property attracts property tax unless a permissive tax exemption is granted.

Staff have tried over the last year to work with Mountain View to bring them into compliance. Mountain View is now asking to extend the filing time another month or so in order for them to complete all the transactions necessary, both financial and regulatory.

The intention is to change the name to Earth World Foundation operating on a smaller portion of the parcel managing the Northern Spotted Owl Program. The 2017 estimated tax exemption would amount to \$3,988 for the entire parcel.

Churches and Private Schools – Removals

The private schools listed below have been previously permissively tax exempt. As a result of *Bill 29 – 2015 Property Taxation (Exemptions) Statutes Amendment Act, 2015*, effective in 2016, eleven of the private schools are now statutorily tax exempt and one is now taxable. Schedule G

These eleven private schools are now statutorily exempt from property taxes

- Roman Catholic Archbishop of Vancouver
- West Coast Montessori Society (two schools)
- Langley Christian School Society (two schools)
- Seventh-Day Adventist Church
- Canadian Reformed School Association (two schools)
- Kings Community Church
- Roots & Wings Montessori School
- Christian Life Assembly

The private school below is now taxable

- Khotso Investment Ltd – Fraser Valley Elementary School

Khotso Investment Ltd – Fraser Valley Elementary School is the only school that has become taxable resulting from *Bill 29* because it is not owned by a non-profit organization. Khotso was notified of the change and has paid the 2016 property taxes and will continue to pay property taxes unless the ownership status changes to a non-profit organization.

Heritage – Defining Precincts/Areas

Staff would like to recommend defining the area or ‘precinct’ of our heritage properties. These properties are located within Township owned parks and will accurately reflect the nature and type of exemptions that apply to these parklands.

Currently when a property becomes permissively tax exempt by bylaw, the entire property is deemed exempt. It is our understanding that the entire property should not be permissively tax exempt, only the improvement portion that is occupied along with the common area or precinct surrounding the heritage structure.

We currently have 4 properties whereby the heritage precinct needs to be changed to accurately reflect the heritage precinct and general parkland. The heritage precinct will remain as a permissive tax exemption and the general parkland will be changed to statutory exemption.

The areas of these precincts are specifically defined by the governing bylaws for these sites as shown in the schedules noted below.

- Matheson Residence – Langley Meadows Park - Schedule D
- Dixon Residence and Barn – McLeod Athletic Park – Schedule E
- Lamb-Stirling Residence – Denny Ross Park – Schedule F
- Harrower Residence – Denny Ross Park – Schedule F

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 B & C, 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 Exemption Category	Number of Properties	Estimated 2017 Municipal Taxes Exemption Value
Churches	62	\$ 412,972
Private Schools	12	\$ -
Heritage Properties	9	\$ 65,425
Charitable and Not-For-Profit Organizations	55	\$ 502,663
subtotal	138	\$ 981,060
2017 Proposed Charitable and Not-for-Profit Organizations additions	2	\$ 4,000
2017 Proposed Private Schools deletions	(12)	\$ -
2017 Proposed Charitable and Not-For-Profit Organizations deletions	(2)	\$ (6.679)
Total	126	\$ 978,381

The eleven private schools were listed on our permissive exemption bylaw last year and therefore need to be removed this year. There is no financial impact since BC Assessment had reclassified them to statutory exemption for 2016 even though they were still listed on our bylaw

Heritage properties are listed above at current property tax value impact, the amounts will be reduced next year once BC Assessment have completed their evaluation.

Respectfully submitted,

Darlene Foxgord
Manager, Revenue & Tax Collection
for
FINANCE

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

CONCURRENCES	
Division / Department	Name
Community Development Division	R. Seifi/E. Horricks

ATTACHMENT A - 2016 Permissive Tax Exemption Amendment Bylaw 2016, No. 5242

ATTACHMENT B - Permissive Tax Exemption Policy 03-837

ATTACHMENT C - Permissive Tax Exemption Guidelines

ATTACHMENT D – Matheson Residence 64 Avenue map

ATTACHMENT E – Dixon Residence and Barn Glover Road map

ATTACHMENT F – Lam-Stirling and Harrower Residences map

ATTACHMENT G - Bill 29 – 2015 Property Taxation (Exemptions) Statutes Amendment Act

THE CORPORATION OF THE TOWNSHIP OF LANGLEY

PERMISSIVE TAX EXEMPTION AMENDING BYLAW 2016 NO. 5242

EXPLANATORY NOTE

Section 224(2) (a) of the *Community Charter* provides for a tax exemption for land or improvements that are owned or held by a charitable, philanthropic or other not-for-profit organizations. Council considers charitable, philanthropic or other not-for-profit organizations which are supported in whole, or in part, by public funds and used exclusively for charitable and philanthropic purposes.

Bylaw 2016 No. 5242 amends three (3) tax exemption bylaws as follows:

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

To add:

- Phelp Community Society
- BC Amateur Softball Association

To remove:

- Canadian Red Cross
- Mountain View Conservation & Breeding

Churches and Private School Tax Exemption Bylaw 2014 No. 5118

To remove (all private schools):

- Roots & Wings
- Roman Catholic Archbishop of Vancouver
- West Coast Montessori Society
- Langley Christian School Society
- Seventh-Day Adventist Church
- Canadian Reformed School
- King's Community church
- Christian Life Assembly
- Khotso Investment Limited

Heritage Tax Exemption Bylaw 2014 No. 5119

To define precincts:

- Matheson Residence – Langley Meadows Park
- Dixon Residence and Barn – McLeod Athletic Park
- Lamb-Stirling Residence – Denny Ross Park
- Harrower Residence – Denny Ross Park

THE CORPORATION OF THE TOWNSHIP OF LANGLEY

CHARITABLE AND NOT-FOR-PROFIT

PERMISSIVE TAX EXEMPTION AMENDING BYLAW 2016 NO. 5242

WHEREAS Section 224 of the Community Charter provides for a tax exemption for land or improvements or both, that are owned or held by a charitable, philanthropic or other not-for-profit organizations;

AND WHEREAS the Council of the Township of Langley appreciates the value and benevolence of such organizations and their contribution to the community, it is deemed desirable to exempt certain properties from tax under section 197(1) (a);

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 "Charitable and Not-For-Profit Permissive Tax Exemption Amending Bylaw 2016 No. 5242".
2. The "Charitable and Not-For-Profit Permissive Tax Exemption Amending Bylaw 2016 No. 5242

Phelp Community Society 3758 248 Street	SECTION 26, TOWNSHIP 10, NEW WEST DISTRICT PARCEL C, PART NW 1/4, REF PL 21932.	100%	7290511119
B.C. Amateur Baseball Association 201 - 8889 Walnut Grove Drive	LOT 5, SECTION 36, TOWNSHIP 8, NEW WEST DISTRICT, PLAN LMP22381 PART SW 1/4.	100%	0767834042

3. The "Charitable and Not-For-Profit Tax Exemption Bylaw 2014 No. 5117 is hereby amended by **removing** the following properties to Schedule "A" therein under Charitable."

Canadian Red Cross 101A - 9770 196A Street	LOT 1, DISTRICT LOT 122, NEW WEST DISTRICT, PLAN BCS1221 GROUP 2.	100%	0760218034
Mountain View Conservation & Breeding Centre Society 23898 Rawilson Crescent	LOT V, SECTION 21, TOWNSHIP 11, NEW WEST DISTRICT, PLAN NWP57853 LEASE/PERMIT/LICENCE # 240524, DISTRICT LOT 234 & 325, GROUP 2, EXCEPT PLAN LMP45643, FOR CONSERVATION PURPOSES.	100%	0758436098

4. The "Church and Private School Tax Exemption Bylaw 2014 No. 5118 is hereby amended by **removing** the following properties to Schedule "A" therein under Churches."

Roots & Wings - GVRD 982 200 Street	LOT 5, SECTION 11, TOWNSHIP 7, NEW WEST DISTRICT, PLAN NWP24410	2012011000
Roman Catholic Archbishop of Vancouver 20244 32 Avenue	LOT 17, SECTION 23, TOWNSHIP 7, NEW WEST DISTRICT, PLAN NWP2515 PART NW1/4.	0041811110
West Coast Montessori Society 21488 Old Yale Road	SECTION 1, TOWNSHIP 8, NEW WEST DISTRICT PARCEL A (RP2762), PART SE 1/4.	0099811118
West Coast Montessori Society 21514 Old Yale Road	LOT A, SECTION 1, TOWNSHIP 8, NEW WEST DISTRICT, PLAN NWP10655 PART SE 1/4.	0100911113
Langley Christian School Society 22702 48 Avenue	LOT A, SECTION 32, TOWNSHIP 10, NEW WEST DISTRICT, PLAN LMP16332	0323811005
Langley Christian School Society 22930 48 Avenue	LOT 268, SECTION 32, TOWNSHIP 10, NEW WEST DISTRICT, PLAN NWP53715 PART NE1/4.	0324913000
Seventh-Day Adventist Church 26026 48 Avenue	LOT 16, SECTION 36, TOWNSHIP 10, NEW WEST DISTRICT, PLAN 1591 PART NE1/4, EXCEPT PLAN N 50'	0358511111
Canadian Reformed School 21919 52 Avenue	LOT 1, SECTION 6, TOWNSHIP 11, NEW WEST DISTRICT, PLAN LMP21970 PART NW1/4.	0392111025
King's Community Church 21783 76B Avenue	LOT A, DISTRICT LOT 323, NEW WEST DISTRICT, PLAN NWP5369 PARCEL 1, GROUP 2, (REF PL 8301).	0481111115
Canadian Reformed School Association 21846 52 Avenue	LOT 2, SECTION 6, TOWNSHIP 11, NEW WESTMINSTER DISTRICT, PLAN BCP19550	0760332053
Christian Life Assembly 21277 56 Avenue	LOT 2, DISTRICT LOT 306, NEW WEST DISTRICT, PLAN BCP51720 GROUP 2.	0766825036
Khotso Investment Ltd 20317 67 Avenue	LOT 1, DISTRICT LOT 311, GROUP 2, PLAN BCP23851	0764311014

Bylaw No.

Page 3

5. The "Heritage Tax Exemption Bylaw 2014 No. 5119 is hereby amended by **defining** the following properties to Schedule "A" therein under Heritage."

Matheson Residence Langley Meadows Park 19893 64 Avenue	LOT 9, SECTION 15, TOWNSHIP 8, NEW WEST DISTRICT, PLAN NWP25100	Map D	0132812009
Dixon Residence and Barn McLeod Athletic Park 6120 Glover Road	LOT 1, DISTRICT LOT 21, NEW WEST DISTRICT, PLAN NWP126 PARCEL A, GROUP 2, EXCEPT PLAN EPP19279, (REF PL 4939), & DL 22.	Map E	0478011112
Lamb-Stirling Residence Denny Ross Park 21960 Old Yale Road	LOT 1, SECTION 31, TOWNSHIP 10, NEW WEST DISTRICT, PLAN NWP88232 PART NW1/4.	Map F	0316414019
Harrower Residence Denny Ross Park 21864 Old Yale Road	LOT 37, SECTION 31, TOWNSHIP 10, NEW WEST DISTRICT, PLAN NWP36578 PART NW 1/4.	Map F	0316111113

READ A FIRST TIME the _____ day of _____, 2016

READ A SECOND TIME the _____ day of _____, 2016

READ A THIRD TIME the _____ day of _____, 2016

RECONSIDERED AND ADOPTED the _____ day of _____, 2016

_____ Mayor _____ Township Clerk

COUNCIL POLICY

**Subject: PERMISSIVE EXEMPTIONS FROM
PROPERTY TAXATION**

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

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.

Township of
Langley



Est. 1873

Permissive Tax Exemption Guidelines

Date April 8, 2013

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. Langley Township 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 and Private Schools
- 4.3.1 Places of worship and private schools 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 and Private Schools 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 2012-2018 is as follows:
- | Initial Application Year | Number of Years of Exemption | Application Due Date |
|--------------------------|------------------------------|----------------------|
| 2014 | 5 years | July 15, 2013 |
| 2015 | 4 years | July 15, 2014 |
| 2016 | 3 years | July 15, 2015 |
| 2017 | 2 years | July 15, 2016 |
| 2018 | 1 year | July 15, 2017 |
- 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

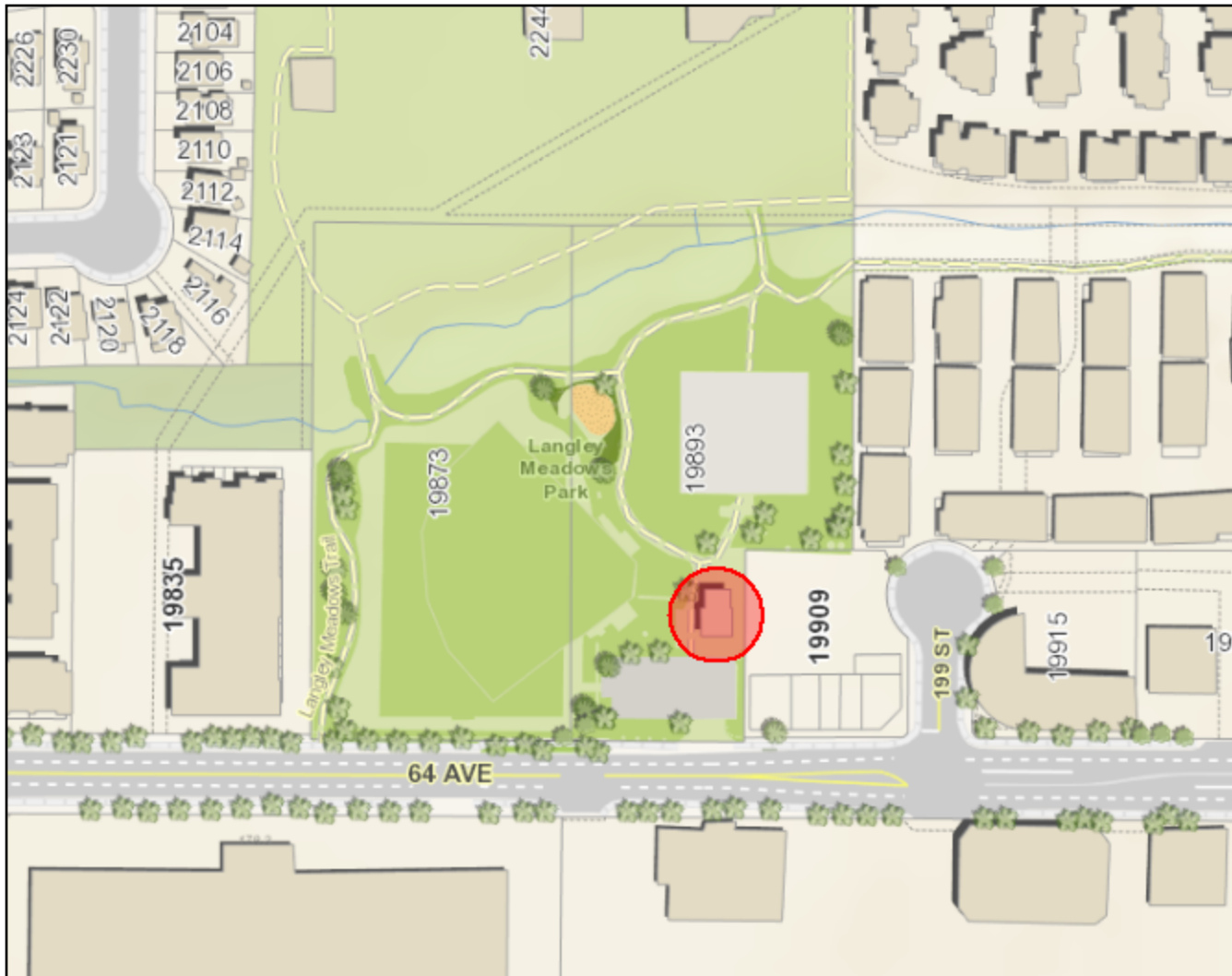
- 4.4.1 Only not-for-profit organizations will be considered for permissive tax exemptions.
- 4.4.2 Applicants can demonstrate non-profit status by being a registered charitable institution or society. Registered organizations must be able to demonstrate compliance with the Society Act and provide evidence 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.

Langley Meadows Park - Heritage Precinct

ATTACHMENT D



Legend

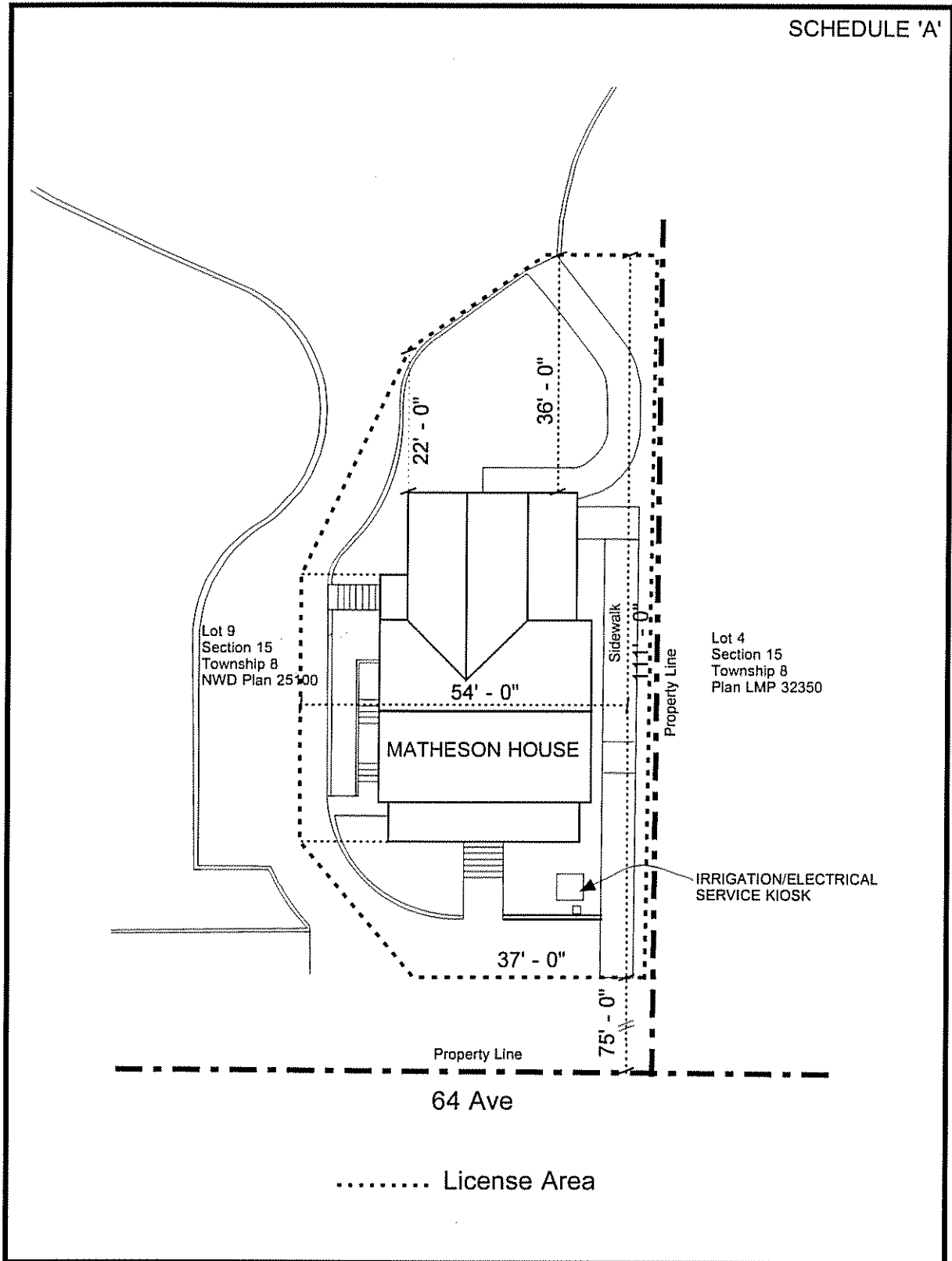
0 50 100 m

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.



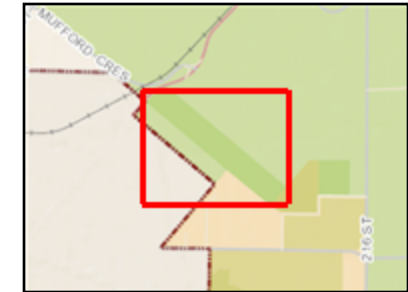
Map printed on: 08 October 2015 at 12:44:10

[illegible]



June 24/02

McLeod Athletic Park - Heritage Precinct



Legend

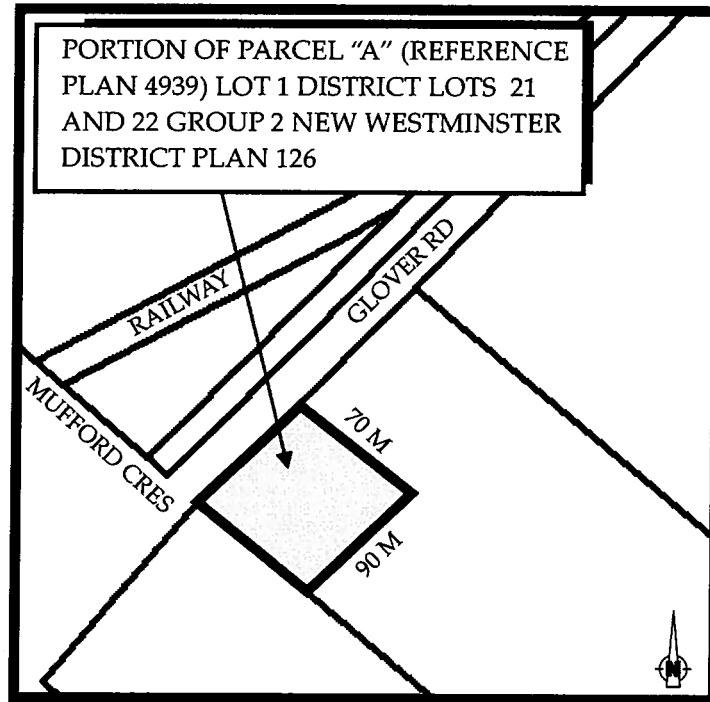
Dixon Residence & Barn fronting
Glover Road

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.

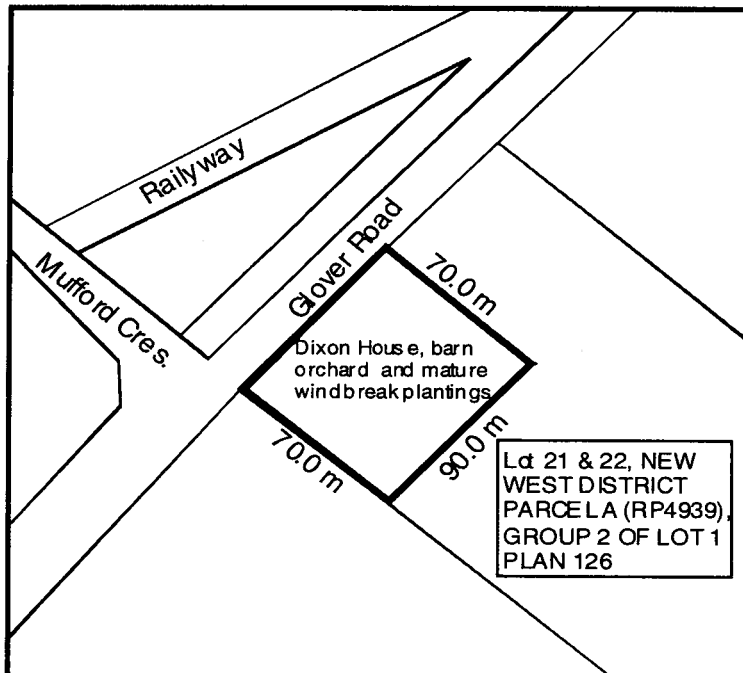


Map printed on: 08 October 2015 at 01:01:48

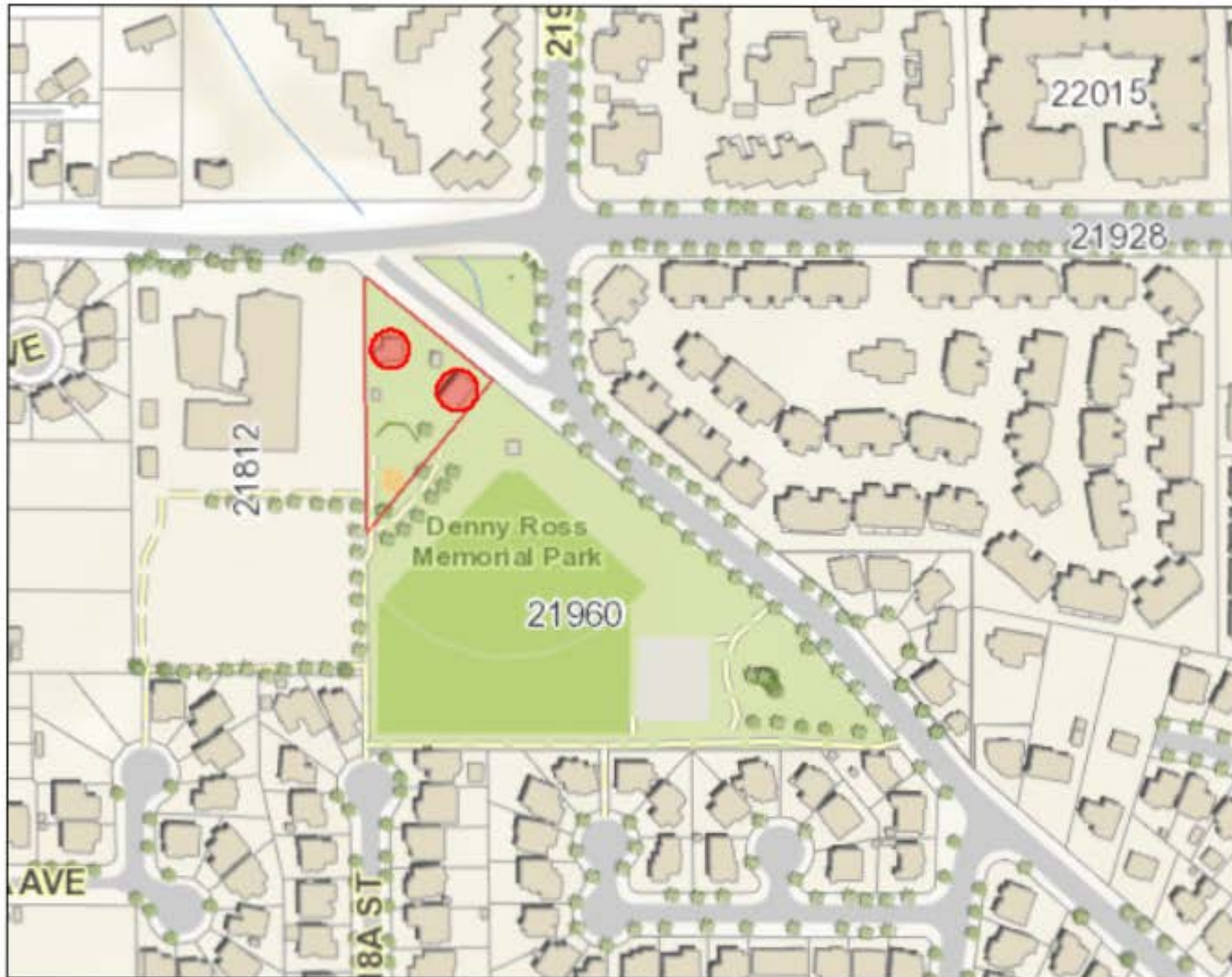
SCHEDULE 'B' BYLAW NO. 4674



SCHEDULE 'B' BYLAW NO. 4674



Denny Ross Park - Heritage Precinct



0 50 100 m

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.



Legend

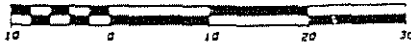
Harrower Residence (on left);
Lamb/Stirling Residence (on right).
Red line shows extent of the heritage precinct

Map printed on: 08 October 2015 at 12:52:58

SURVEY CERTIFICATE COVERING
LOT 37, SEC.31, TP.10
N.W.D., PLAN 36578

G.2

SCALE 1:500



ALL DISTANCES ARE IN METRES

ELEVATIONS SHOWN ARE IN
METRES TO GEODETIC DATUM

THIS CERTIFICATE WAS PREPARED FOR
A SPECIFIC PURPOSE AND DOES NOT
SHOW ALL IMPROVEMENTS ON SAID LOT

ADDED NOTE: 2015/10/08:
SHOWS BOUNDARIES
OF PRECINCT THAT
CONTAINS TWO
RESIDENCES. ONLY
LAMB-STIRLING
RESIDENCE SHOWN
IN THIS SURVEY.

5

37

OLD YALE ROAD

74.278

116.356

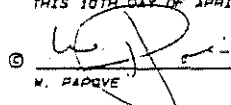
LEVEL STRIP
EL. = 51.80m

38

NOTE :
OFFSETS SHOWN ARE NOT TO BE USED
TO DEFINE PROPERTY LINES.

WE ASSUME NO RESPONSIBILITY FOR
THE UNAUTHORIZED USE OF THIS
CERTIFICATE.

CERTIFIED CORRECT
THIS 10TH DAY OF APRIL, 1992


M. PAPOVE B.C.L.S.

THIS DOCUMENT IS NOT VALID UNLESS
ORIGINALLY SIGNED AND SEALED.

PAPOVE AND ASSOCIATES
PROFESSIONAL LAND SURVEYORS
4202 - 1070 RIDGEWAY AVENUE
COQUITLAM, B.C. V3J 1S7
TEL. 936-3737 FAX. 936-6309
FILE: 25395CH

2015 Legislative Session: 4th Session, 40th Parliament
FIRST READING

The following electronic version is for informational purposes only.
The printed version remains the official version.

HONOURABLE MICHAEL DE JONG
MINISTER OF FINANCE

BILL 29 – 2015
PROPERTY TAXATION (EXEMPTIONS)
STATUTES AMENDMENT ACT, 2015

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of British Columbia, enacts as follows:

Community Charter

Explanatory Note

1 Section 220 (1) (l) of the Community Charter, S.B.C. 2003, c. 26, is repealed and the following substituted:

(l) a building owned by an incorporated institution of learning that is regularly giving children instruction accepted as equivalent to that given in a public school, and that is actually occupied and wholly in use by the incorporated institution for the purpose of giving the instruction, together with

- (i) the land on which the building stands, and
- (ii) an area of the land surrounding the land referred to in subparagraph (i) or improvements on the area of land, or both, that are owned by the incorporated institution and that are reasonably necessary for the purposes of the incorporated institution, including, without limiting this, the following areas of land and improvements:

- (A) playing fields, athletic grounds and facilities, playgrounds and improvements related to any of them;
- (B) storage, maintenance and administrative facilities;
- (C) dormitories for students;
- (D) parking lots, walkways and roads; .

Explanatory Note

G.2**2 Section 224 is amended**

(a) in subsection (2) (h) by striking out ", (j) [hospitals] or (l) [private schools], **" and substituting "or (j) [hospitals], "**

(b) in subsection (2) by adding the following paragraph:

(h.1) in relation to land or improvements, or both, exempt under section 220 (1) (l) [private schools], any area of land surrounding the exempt land or improvements; , **and**

(c) in subsection (5) by striking out "subsection (2) (f) and (h). " and substituting "subsection (2) (f), (h) and (h.1). "

Taxation (Rural Area) Act**Explanatory Note**

3 Section 15 (1) (o) of the Taxation (Rural Area) Act, R.S.B.C. 1996, c. 448, is repealed and the following substituted:

(o) a building owned by an incorporated institution of learning that is regularly giving children instruction accepted as equivalent to that given in a public school, and that is actually occupied and wholly in use by the incorporated institution for the purpose of giving the instruction, together with

(i) the land on which the building stands, and

(ii) an area of the land surrounding the land referred to in subparagraph (i) or improvements on the area of land, or both, that are owned by the incorporated institution and that are reasonably necessary for the purposes of the incorporated institution, including, without limitation, the following areas of land and improvements:

(A) playing fields, athletic grounds and facilities, playgrounds and improvements related to any of them;

(B) storage, maintenance and administrative facilities;

(C) dormitories for students;

(D) parking lots, walkways and roads;

(o.1) in relation to property exempt under paragraph (o), any area of land, surrounding the exempt property, that the minister, by order, may exempt; .

Commencement

4 This Act comes into force on the date of Royal Assent.

Explanatory Notes

SECTION 1: **[Community Charter, section 220]** expands the exemption for independent schools to include areas of the land surrounding the land on which the school stands or improvements on the areas if the land and improvements are used for school purposes.

SECTION 2: **[Community Charter, section 224]** is consequential to expanding the statutory exemption for independent schools.

SECTION 3: **[Taxation (Rural Area) Act, section 15]**

- expands the exemption for independent schools to include areas of the land surrounding the land on which the school stands or improvements on the areas if the land and improvements are used for school purposes, and
- consequentially modifies the permissive exemption power and expands that power to include improvements.