

## Township of Langley

Fraser River Presentation Theatre 4th Floor, 20338 – 65 Avenue, Langley, BC

## Legislation Details (With Text)

Name:

**File #**: 018-1600 **Version**: 1

Type: Report Status: Up for Final Adoption

File created: 9/12/2018 In control: Township Council

**On agenda:** 9/17/2018 **Final action:** 9/17/2018

**Title:** 2019 Permissive Tax Exemptions - Amending Bylaw 2018

Bylaw No. 5417 Report 18-126 File FIN 1970-04

Sponsors:

Indexes:

**Code sections:** 

Attachments: 1. G.3 fin RPT 18-126 Permissive Tax Exemptions.pdf

 Date
 Ver.
 Action By
 Action
 Result

 9/17/2018
 1
 Township Council
 Given first, second and third reading

2019 Permissive Tax Exemptions - Amending Bylaw 2018

Bylaw No. 5417

Report 18-126

File FIN 1970-04

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;

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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 the 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.

Explanation - Bylaw No. 5417

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

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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