



EXPLANATORY MEMO

2024 PERMISSIVE PROPERTY TAX EXEMPTION BYLAW NO. 3257

Under the Community Charter, Council has the ability to pass bylaws which exempt certain properties from property taxes.

The bylaw presented continues all exemptions included in the 2024 Permissive Property Tax Exemption Bylaw for a 1 year period.

Buildings for Public Worship

Under Section 220 of the Community Charter buildings used for public worship receive a statutory exemption. Under Section 224 of the Community Charter the City has the authority to provide a permissive exemption to an area of land surrounding the exempt building. This exemption has been in place since 1981 under Bylaw 1190. These properties are now being included in this Bylaw. In 2023, these exemptions reduced the City's portion of taxation revenue by \$244,648, which is 0.65% of the annual property taxes.

Buildings for Public Worship

<i>Organization</i>	<i>Property Address</i>	<i>Permissive</i>	<i>Permissive</i>	<i>Permissive</i>
		<i>Exemption</i>	<i>Exemption</i>	<i>Exemption</i>
		<i>City</i>	<i>Other</i>	<i>Total</i>
Roman Catholic Archbishop of Vancouver *	20676 Fraser Hwy	75,000	25,244	100,244
Anglican Parish of St Andrew's	20955 Old Yale Rd	23,773	8,002	31,775
Vineyard Christian Fellowship	5708 Glover Rd	47,668	16,045	63,713
Vancouver Global Mission Church	5673 200 St	25,974	8,743	34,717
Town & Field Church	20719 48 Ave	27,336	9,201	36,537
Church of the Nazarene Canada Pacific District	19991 49 Ave	21,371	7,193	28,564
Bridge Community Church	5521 Brydon Cres	17,153	5,773	22,926
New Apostolic Church Canada	19999 53 Ave	6,373	2,145	8,518
		244,648	82,346	326,994

*Permissive exemption is limited to \$75,000 in accordance with Policy FN-11 – Permissive Tax Exemption

Properties owned or occupied by the City

Community Police Office

The City of Langley Community Police Office is leased from a private company. To reduce the operating cost of the space, the City was able to exempt our portion of the building since we are the principal occupant. This exemption has been in place since 2007.

Non-profit occupiers of City land

The BC Assessment Authority considers any municipal owned land which is leased to a second party to be taxable. Under Section 224 of the Community Charter the City has the authority to provide a permissive exemption to these properties if they are occupied by a Non-profit Agency. In 2023, these exemptions reduced the City's portion of taxation revenue by \$126,431, which is 0.34% of the annual property taxes.

1. Langley Seniors Resource Society. The senior's centre is constructed on land leased from the City. The land and improvements became taxable in 1996 triggered by the registration of the lease. It was not the intent of the lease to change the taxable status of the facility; therefore, City Council approved a permissive exemption for the 1996 tax year, and has done so since.
2. Langley Stepping Stones Rehabilitative Society. In 1995, the Stepping Stones Society constructed a new facility on land leased to them by the City. When the lease was registered at the Land Titles Office the property reverted to a taxable status for the year 1996. City Council approved a permissive exemption for the 1996 tax year, and has done so since.
3. A portion of City Park owned by the City and leased to the Langley Community Music School Society (4809 207th Street). The property became taxable after the BC Assessment Authority undertook a review of non-municipal use of City owned land in 1997. City Council first approved a permissive exemption for the 1998 tax year.
4. Outdoor Langley Lawn Bowling Club. This is the Club's outdoor facility adjacent to Douglas Park (20471 54th Ave). The property became taxable after the BC Assessment Authority undertook a review of non-municipal use of City owned land in 1997. City Council first approved a permissive exemption for the 1998 tax year.
5. Langley Community Services Society which leases the City owned land at 5339 207th Street. The property became taxable after the BC Assessment Authority undertook a review of non-municipal use of City owned land in 1997. City Council first approved a permissive exemption for the 1998 tax year.
6. The Governing Council of the Salvation Army has constructed a shelter at 5787 Langley Bypass on land leased from the City of Langley. To reduce the operating costs of the new facility the City passed a permissive exemption for this property which commenced in 2009. In 2011 this property was assessed as a supportive living facility and the majority of the property assessment was reduced to \$2 similar to other designated facilities within the City. The entire property is being included in the bylaw, to ensure its exemption status is continued if the property class was to change.

Occupiers of City Land

<i>Organization</i>	<i>Property Address</i>	<i>Permissive</i>	<i>Permissive</i>	<i>Permissive</i>
		<i>Exemption</i>	<i>Exemption</i>	<i>Exemption</i>
		<i>City</i>	<i>Other</i>	<i>Total</i>
Langley Seniors Resource Society	20605 51B Ave	42,532	14,316	56,848
Langley Stepping Stones	20101 Michaud Cr	9,326	6,084	15,410
Langley Community Music School	4899 207 St	27,104	20,698	47,802
Langley Lawn Bowling	20471 54 Ave	34,548	11,629	46,177
Langley Community Services Society	5339 207 St	10,274	6,702	16,976
Council of the Salvation Army	5787 Langley Bypass	2,647	1,727	4,374
		126,431	61,156	187,587

Other existing Permissive Exemptions

There are 13 other properties within the City that currently have permissive exemptions. The properties are all non-profit and fall within our current Tax Exemption Policy. In 2023, these exemptions reduced the City's portion of taxation revenue by \$122,632, which is 0.33% of the annual property taxes.

1. Langley Care Society. In 2005, the City was informed by BC Assessment they would be revoking a partial property tax exemption from the Langley Lodge located at 5451 204 St. The property had been receiving the partial exemption since 1974, the year following its opening. The City granted a permissive exemption which took effect in 2006 to continue the tax exemption on the property. During 2009 this society expanded its facility and requested an extension of the permissive exemption to cover the newly constructed facility. In 2010, the City continued the same exemption based on the original & new building value using the historical percentage of 18% for land and 93% for the buildings. (*See proposed 2024 change below)
2. Langley Hospice Society purchased a property located at 20660 48 Ave in the fall of 2009. In the fall of 2010 City Council approved a permissive exemption which has been in place since.
3. Inclusion Langley Society approached the City in 2010 requesting permissive exemptions for 7 properties owned by the association used to support adults with developmental disabilities and children with special needs. In the fall of 2010 City Council approved a permissive exemption which has been in place since.
4. Langley Memorial Hospital Auxiliary (20560 Fraser Hwy) – The Langley Memorial Hospital Auxiliary purchased the property in December 2014 and operates Penny Pinchers at this location. In the fall of 2021 City Council approved a permissive exemption which has been in place since. (*See proposed 2024 change below)
5. Inclusion Langley Society (20689 Fraser Hwy, Ground Floor) The Inclusion Langley Society occupies three office space units in the Heritage Centre on Fraser Hwy. This increases the delivery of some of their vital services. In the fall of 2021 City Council approved a permissive exemption which has been in place since.
6. Langley Food Bank (20308 Logan Ave) The Langley Food Bank recently purchased the property after operating in the City of Langley for over 30 years at a leased property. In the fall of 2021 City Council approved a permissive exemption for the leased premises which has been in place since. (*See proposed 2024 change below)
7. Encompass Support Services Society (20616 Eastleigh Cres) The Encompass Support Services Society will offer a variety of services for youth 12-24 years of age including physical health, mental health, substance use support, peer support, and social services. In the fall of 2021 City Council approved a permissive exemption which has been in place since.

Other Non-Profit

<i>Organization</i>	<i>Property Address</i>	<i>Permissive</i>	<i>Permissive</i>	<i>Permissive</i>
		<i>Exemption</i>	<i>Exemption</i>	<i>Exemption</i>
		<i>City</i>	<i>Other</i>	<i>Total</i>
Langley Care Society	5451 204 St	29,696	19,372	49,068
Langley Hospice Society	20660 48 Ave	4,849	3,163	8,012
Inclusion Langley Society	208-20239 Michaud	1,093	713	1,806
Inclusion Langley Society	210-20239 Michaud	1,101	718	1,819
Inclusion Langley Society	19977 45A Ave	2,495	1,628	4,123
Inclusion Langley Society	4570 209A St	2,888	1,884	4,772
Inclusion Langley Society	4830 196 St	2,876	1,876	4,752
Inclusion Langley Society	210-5650 201A St	785	512	1,297
Inclusion Langley Society	312-5650 201A St	1,109	724	1,833
Langley Memorial Hospital Auxiliary	20560 Fraser Hwy	39,533	30,190	69,723
Inclusion Langley Society	20689 Fraser Hwy	9,384	7,166	16,550
Langley Food Bank	20308 Logan Ave	12,181	9,302	21,483
Encompass Support Services Society	20616 Eastleigh Cr	14,642	11,078	25,720
		122,632	88,326	210,958

Changes and updates

There are four changes this year.

The permissive exemption supplied to the Roman Catholic Archbishop of Vancouver has been limited to \$75,000 in accordance with Policy FN-11 – Permissive Tax Exemption.

The Langley Care Society has requested the City change their current permissive exemption. They currently receive a permissive exemption of 18% of the land portion and 93% of the building portion of their property assessment. The annual fluctuation in their assessment breakdown has created unpredictable and unfair increases in their annual property taxes. It is recommended the permissive exemption be set at 75% of their overall property assessment to help mitigate large fluctuations in their annual property taxes.

The Langley Memorial Hospital Auxiliary leases a portion of their property to a third party, the exemption on this portion of the property has been removed and will be taxable in 2024.

The Langley Food Bank has recently purchased a property (20308 Logan Ave) in the City and is moving its operations to this location for the 2024 year. The permissive tax exemption is based on the Langley Food Bank occupying 40% of the building for their operations, they plan to lease the remaining space to a third party. The Langley Food Bank was previously granted a permissive tax exemption in 2022 & 2023 at a facility they leased at 5768 203 ST.

The bylaw has been drafted extending all existing permissive exemptions for an additional 1 year period and including the 4 changes noted above. This is recommended by staff.



PERMISSIVE TAX EXEMPTION

BYLAW NO. 3257

A Bylaw to exempt certain lands and improvements from municipal taxation for the year 2024

WHEREAS Council may, by bylaw, exempt properties from taxation for a fixed period of time pursuant to section 224 of the Community Charter, S.B.C 2003, c. 26;

NOW THEREFORE, the Council of the City of Langley, in open meeting assembled, enacts as follows:

1. This bylaw may be cited as the “Permissive Tax Exemption Bylaw, 2023, No. 3257”.
2. Schedule “A” is attached to and forms parts of this bylaw.
3. The lands and improvements on the properties listed in Schedule “A” are hereby exempt from taxation under section 197(1)(a) [municipal property taxes] under the Community Charter, S.B.C. 2003, c. 26 for the calendar year of 2024 in accordance with the percentages set out in Schedule “A”.
4. City of Langley “Church Tax Exemption Bylaw, 1981, No. 1190” and its amendments are repealed.

READ A FIRST AND SECOND TIME this -- day of --, 2023.

READ A THIRD TIME AS AMENDED this -- day of -- 2023.

NOTICE FOR THE PERMISSIVE TAX EXEMPTION was placed in the Langley Advance Times Newspaper the -- and -- days of -- 2023.

FINALLY ADOPTED this -- day of --, 2023.

DEPUTY MAYOR

CORPORATE OFFICER



PERMISSIVE TAX EXEMPTION BYLAW NO. 3257

Schedule "A" List of Exempt Properties

Organization	Property Address	Folio	Legal Description	Percentage of Exemption
Roman Catholic Archbishop of Vancouver	20676 Fraser Hwy	007133	LT 1 DL 36 NWD PL LMP47012	69% Land, 100% Improvements (Class 8 Only) In addition to existing statutory exemption under CC220(1)(h)
Anglican Parish of St Andrew's	20955 Old Yale Rd	007650	LT 6 DL 36 NWD PL NWP58325	100% (Class 8 Only)
Vineyard Christian Fellowship	5708 Glover Rd	020421	LT 1 DL 37 NWD PL NWP75635	100% (Class 8 Only)
Vancouver Global Mission Church	5673 200 St	052330	LT 132 DL 310 NWD PL 55343	100% (Class 8 Only)
Town & Field Church	20719 48 Ave	061930	LT 217 DL 312 NWD PL 54833	100% (Class 8 Only)
Church of the Nazarene Canada Pacific District	19991 49 Ave	110290	LT 1 SEC 3 TWP 8 NWD PL NWP5752	100% (Class 8 Only)
Bridge Community Church	5521 Brydon Cres	121950	LT A SEC 3 TWP 8 NWD PL NWP16572	100% (Class 8 Only)
New Apostolic Church Canada	19999 53 Ave	123690	LT 239 SEC 3 TWP 8 NWD PL NWP61419	100% (Class 8 Only)
City of Langley - Community Police Office	100-20408 Douglas Cr	001730	LT 2 DL 36 NWD PL NWP9350	40% (Land & improvements attributable to the main floor leased to City of Langley)
Langley Seniors Resource Society	20605 51B Ave	006531	LT 1 DL 36 NWD PL NWP86944	100%
Langley Stepping Stones	20101 Michaud Cr	030029	LT 2 DL 305 NWD PL LMP09453	100%
Langley Community Music School	4899 207 St	000010	DL 304 NWD	100%
Langley Lawn Bowling	20471 54 Ave	007950	LT 247 DL 36 NWD PL NWP60882	100%
Langley Community Services Society	5339 207 St	003471	LT 1 DL 36 GR 2 PL BCP25710	100%
Council of the Salvation Army	5787 Langley Bypass	021080	LT 67 DL 37 NWD PL NWP57552	100%
Langley Care Society	5451 204 St	003520	LT 88 DL 36 NWD PL 43610	75%
Langley Hospice Society	20660 48 Ave	090670	LT 33 SEC 35 TWP 7 NWD PL NWP25953	100%
Inclusion Langley Society	208-20239 Michaud Cr	044065	LT 15 DL 305 NWD PL LMS2725	100%
Inclusion Langley Society	210-20239 Michaud Cr	044066	LT 16 DL 305 NWD PL LMS2725	100%
Inclusion Langley Society	19977 45A Ave	072151	LT 1 SEC 34 TWP 7 NWD PL NWP85148	100%
Inclusion Langley Society	4570 209A St	100970	LT 99 SEC 36 TWP 7 NWD PL NWP37498	100%
Inclusion Langley Society	4830 196 St	113253	LT 3 SEC 3 TWP 8 NWD PL LMP30562	100%
Inclusion Langley Society	210-5650 201A St	052730	LT 30 DL 309 NWD PL BCS3568	100%
Inclusion Langley Society	312-5650 201A St	052754	LT 54 DL 309 NWD PL BCS3568	100%
Langley Memorial Hospital Auxiliary	20560 Fraser Hwy	000781	LT A DL 36 NWD PL LMP13697	88%
Inclusion Langley Society	101-20689 Fraser Hwy	000972	LT 1 DL 36 NWD PL LMS1353	100%
Langley Food Bank	20308 Logan Ave	042490	LT 85 DL 309 NWD PL NWP39045	40% (Class 6 Only)
Encompass Support Services Society	20616 Eastleigh Cr	020190	LT 4 DL 37 NWD PL NWP8633	100%