



EXPLANATORY MEMO

2025 PERMISSIVE PROPERTY TAX EXEMPTION BYLAW NO. 3292

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. In 2024, these exemptions reduced the City's portion of taxation revenue by \$274,632, which is 0.65% of the annual property taxes, and include:

Building for Public Worship

Organization	Property Address	Permissive Exemption City	Permissive Exemption Other	Permissive Exemption Total
Anglican Parish of St Andrew's	20955 Old Yale Rd	26,433	8,242	34,675
Bridge Community Church	5521 Brydon Cres	19,834	6,184	26,018
Church of the Nazarene Canada Pacific District	19991 49 Ave	23,764	7,410	31,174
New Apostolic Church Canada	19999 53 Ave	6,732	2,099	8,831
Roman Catholic Archbishop of Vancouver	20676 Fraser Hwy	75,112	23,421	98,533
Town & Field Church	20719 48 Ave	30,394	9,477	39,871
Vancouver Global Mission Church	5673 200 St	37,244	11,613	48,857
Vineyard Christian Fellowship	5708 Glover Rd	55,119	17,187	72,306
		274,632	85,633	360,265

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 2024, these exemptions reduced the City's portion of taxation revenue by \$137,601, which is 0.33% of the annual property taxes, and include:

1. The Governing Council of the Salvation Army constructed a shelter at 5787 Langley Bypass on land leased from the City of Langley. City Council first approved a permissive exemption for the 2009 tax year.
2. The Langley Community Music School Society which constructed the a music school on land leased from the City at City Park. City Council first approved a permissive exemption for the 1998 tax year.
3. The Langley Community Services Society which leases the City owned land at 5339 207th Street. City Council first approved a permissive exemption for the 1998 tax year.
4. The Langley Lawn Bowling Club. This is the Club's outdoor facility adjacent to Douglas Park (20471 54th Ave). City Council first approved a permissive exemption for the 1998 tax year.
5. The Langley Seniors Resource Society which constructed the senior's centre on land leased from the City. City Council first approved a permissive exemption for the 1996 tax year.
6. The Langley Stepping Stones Rehabilitative Society which constructed a facility on land leased to them by the City. City Council first approved a permissive exemption for the 1996 tax year.

Occupiers of City Land

Organization	Property Address	Permissive	Permissive	Permissive
		Exemption City	Exemption Other	Exemption Total
Council of the Salvation Army	5787 Langley Bypass	3,355	2,140	5,495
Langley Community Music School	4899 207 St	27,114	21,816	48,930
Langley Community Services Society	5339 207 St	10,948	6,983	17,931
Langley Lawn Bowling	20471 54 Ave	38,454	11,991	50,445
Langley Seniors Resource Society	20605 51B Ave	47,521	14,818	62,339
Langley Stepping Stones	20101 Michaud Cr	10,209	6,512	16,721
		137,601	64,260	201,861

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 2024, these exemptions reduced the City's portion of taxation revenue by \$131,803, which is 0.32% of the annual property taxes, and include:

1. The Encompass Support Services Society. Encompass Support Services Society offers a variety of services for youth 12-24 years of age including physical health, mental health, substance use support, peer support, and social services. City Council first approved a permissive exemption for the 2021 tax year.
2. The Inclusion Langley Society. 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. City Council first approved a permissive exemption for the 2022 tax year.

3. The Inclusion Langley Society. The Society owns 7 properties used to support adults with developmental disabilities and children with special needs. City Council first approved a permissive exemption for the 2011 tax year.
4. The 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. The property had been receiving the partial exemption since 1974, the year following its opening. City Council first approved a permissive exemption for the 2006 tax year.
5. The Langley Food Bank. The food bank recently purchased the property after operating in the City of Langley for over 30 years at a leased property. City Council first approved a permissive exemption for the 2022 tax year.
6. The Langley Hospice Society. The society purchased a property located in the City in the fall of 2009. City Council first approved a permissive exemption for the 2011 tax year.
7. Langley Memorial Hospital Auxiliary. The Langley Memorial Hospital Auxiliary owns a property where they operate Penny Pinchers thrift store. City Council first approved a permissive exemption for the 2021 tax year.

Other Non-Profit

Organization	Property Address	Permissive Exemption City	Permissive Exemption Other	Permissive Exemption Total
Encompass Support Services Society	20616 Eastleigh Cr	19,052	15,330	34,382
Inclusion Langley Society	20689 Fraser Hwy	9,782	7,871	17,653
Inclusion Langley Society	208-20239 Michaud Cr	1,230	784	2,014
Inclusion Langley Society	210-20239 Michaud Cr	1,236	789	2,025
Inclusion Langley Society	210-5650 201A St	858	548	1,406
Inclusion Langley Society	312-5650 201A St	1,195	762	1,957
Inclusion Langley Society	19977 45A Ave	2,676	1,707	4,383
Inclusion Langley Society	4570 209A St	3,084	1,967	5,051
Inclusion Langley Society	4830 196 St	3,097	1,976	5,073
Langley Care Society	5451 204 St	33,823	21,573	55,396
Langley Food Bank	20308 Logan Ave	15,975	12,854	28,829
Langley Hospice Society	20660 48 Ave	5,236	3,340	8,576
Langley Memorial Hospital Auxiliary	20560 Fraser Hwy	34,559	27,808	62,367
		131,803	97,309	229,112

Changes and updates

Convention Centre

The City of Langley owns the Convention Centre attached to the Gateway Casino. It has a partnering agreement with Gateway Langley Holdings Ltd. to provide municipal and public conference, meeting and convention services and facilities in a convention centre owned by the City of Langley; A previous 20 year exemption has expired and we are now including this exemption as part of this bylaw to extend the permissive exemption by another year to match the expiry of the partnering agreement in 2025. Once a new partnering agreement is executed, we may consider proposing a new long term permissive exemption to coincide with the term of the agreement.

New Applications

There are two new applications this year for Council's consideration. The bylaw has been drafted extending all existing permissive exemptions for an additional 1 year period and does not include the two new applications noted below. This is recommended by staff.

Council of the Salvation Army

Salvation Army have a new leased location at 301-19700 Langley Bypass. This location will be operated as a thrift store. Approximate cost of this permissive exemption to the City would be \$28,600, and they would receive a total tax reduction of approximately \$51,600 including other taxing authorities. Providing this exemption, when added to the other exemptions, would be in excess of the 1.4% of property taxation limit set in the Policy. In addition, there are many non-profit run thrift stores located in leased properties in Langley that do not currently receive a permissive exemption. Providing this exemption may encourage many other non-profit thrift stores to request an exemption and create a perceived competitive advantage versus privately operated establishments.

Global Montessori School

The Global Montessori School at 19785 55A Ave has previously received an exemption as a school (Kindergarten to Grade 7). They are now focused on Childcare and no longer qualify for a permissive exemption as they are no longer classified as a school.



PERMISSIVE TAX EXEMPTION

BYLAW No. 3292

A Bylaw to exempt certain lands and improvements from municipal taxation for the year 2025

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, 2024, No. 3292”.
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”.

READ A FIRST, SECOND and THIRD TIME this seventh day of October, 2024.

NOTICE FOR THE PERMISSIVE TAX EXEMPTION bylaw was met by placing notices on the City Hall and Timms Community Centre Notice Boards on the ninth day of October, and on the City’s website on the tenth day of October.

THIRD READING RESCINDED this twenty-first day of October, 2024.

READ A THIRD TIME, AS AMENDED, this twenty-first day of October, 2024.

FINALLY ADOPTED this -- day of --, 2024.

MAYOR

CORPORATE OFFICER



PERMISSIVE TAX EXEMPTION BYLAW NO. 3292

Schedule "A" List of Exempt Properties

Organization	Property Address	Folio	Legal Description	Percentage of Exemption
Anglican Parish of St Andrew's	20955 Old Yale Rd	007650	LT 6 DL 36 NWD PL NWP58325	100% Land 100% Improvement
Bridge Community Church	5521 Brydon Cres	121950	LT A SEC 3 TWP 8 NWD PL NWP16572	100% Land 100% Improvement
Church of the Nazarene Canada Pacific Dis	19991 49 Ave	110290	LT 1 SEC 3 TWP 8 NWD PL NWP5752	100% Land 100% Improvement
New Apostolic Church Canada	19999 53 Ave	123690	LT 239 SEC 3 TWP 8 NWD PL NWP61419	100% Land 100% Improvement
Roman Catholic Archbishop of Vancouver	20676 Fraser Hwy	007133	LT 1 DL 36 NWD PL LMP47012	59% Land, 100% Improvements (Class 8 Only) In addition to existing statutory exemption under CC220(1)(h)
Town & Field Church	20719 48 Ave	061930	LT 217 DL 312 NWD PL 54833	100% Land 100% Improvement
Vancouver Global Mission Church	5673 200 St	052330	LT 132 DL 310 NWD PL 55343	100% Land 100% Improvement
Vineyard Christian Fellowship	5708 Glover Rd	020421	LT 1 DL 37 NWD PL NWP75635	100% Land 100% Improvement
Community Police Office	100-20408 Douglas Cr	001730	LT 2 DL 36 NWD PL NWP9350	40% Land 40% Improvement
Convention Centre	20393 Fraser Hwy	041355	LT 3 NWD PL BCS1615	100% Land 100% Improvement
Council of the Salvation Army	5787 Langley Bypass	021080	LT 67 DL 37 NWD PL NWP57552	100% Land 100% Improvement
Langley Community Music School	4899 207 St	000010	DL 304 NWD	100%
Langley Community Services Society	5339 207 St	003471	LT 1 DL 36 GR 2 PL BCP25710	100%
Langley Lawn Bowling	20471 54 Ave	007950	LT 247 DL 36 NWD PL NWP60882	100%
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%
Encompass Support Services Society	20616 Eastleigh Cr	020190	LT 4 DL 37 NWD PL NWP8633	100%
Inclusion Langley Society	20689 Fraser Hwy	000972	LT 1 DL 36 NWD PL LMS1353	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	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%
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%
Langley Care Society	5451 204 St	003520	LT 88 DL 36 NWD PL 43610	75%
Langley Food Bank	20308 Logan Ave	042490	LT 85 DL 309 NWD PL NWP39045	40% (Class 6 Only)
Langley Hospice Society	20660 48 Ave	090670	LT 33 SEC 35 TWP 7 NWD PL NWP25953	100%
Langley Memorial Hospital Auxiliary	20560 Fraser Hwy	000781	LT A DL 36 NWD PL LMP13697	88%