

PERMISSIVE TAX EXEMPTION BYLAW, 2025, No. 3317

Prepared by:



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Reviewed by:



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2026 PERMISSIVE PROPERTY TAX EXEMPTION
BYLAW No. 3317

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 2025 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 2025, these exemptions reduced the City's portion of taxation revenue by \$288,185, which is 0.64% of the annual property taxes, and include:

Buildings for Public Worship

Orgnaization	Property Address	City Permissive Exemption	Other Permissive Exemption	Total Permissive Exemption
Anglican Parish of St Andrew's	20955 Old Yale Rd	28,232	8,473	36,705
Bridge Community Church	5521 Brydon Cres	20,126	6,040	26,166
Church of the Nazarene Canada Pacific Di	19991 49 Ave	25,382	7,618	33,000
New Apostolic Church Canada	19999 53 Ave	6,864	2,060	8,924
Roman Catholic Archbishop of Vancouver	20676 Fraser Hwy	74,943	22,493	97,436
Town & Field Church	20719 48 Ave	32,464	9,743	42,207
Vancouver Global Mission Church	5673 200 St	41,701	12,516	54,217
Vineyard Christian Fellowship	5708 Glover Rd	58,473	17,549	76,022
		<u>288,185</u>	<u>86,492</u>	<u>374,677</u>

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.

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.

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 2025, these exemptions reduced the City's portion of taxation revenue by \$143,692, which is 0.32% 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

Orgnaization	Property Address	City Permissive Exemption	Other Permissive Exemption	Total Permissive Exemption
Council of the Salvation Army	5787 Langley Bypass	3,660	2,314	5,974
Langley Community Music School	4899 207 St	27,115	21,963	49,078
Langley Community Services Society	5339 207 St	11,551	7,301	18,852
Langley Lawn Bowling	20471 54 Ave	41,065	12,325	53,390
Langley Seniors Resource Society	20605 51B Ave	49,434	14,837	64,271
Langley Stepping Stones	20101 Michaud Cr	10,867	6,869	17,736
		143,692	65,609	209,301

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 2025, these exemptions reduced the City's portion of taxation revenue by \$148,151, which is 0.33% 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

Orgnaization	Property Address	City	Other	Total
		Permissive Exemption	Permissive Exemption	Permissive Exemption
Encompass Support Services Society	20616 Eastleigh Cr	21,407	17,339	38,746
Inclusion Langley Society	20689 Fraser Hwy	10,345	8,379	18,724
Inclusion Langley Society	208-20239 Michaud Cr	1,327	839	2,166
Inclusion Langley Society	210-20239 Michaud Cr	1,341	848	2,189
Inclusion Langley Society	210-5650 201A St	929	587	1,516
Inclusion Langley Society	312-5650 201A St	1,292	817	2,109
Inclusion Langley Society	19977 45A Ave	2,905	1,836	4,741
Inclusion Langley Society	4570 209A St	3,343	2,113	5,456
Inclusion Langley Society	4830 196 St	3,290	2,079	5,369
Langley Care Society	5451 204 St	36,794	23,257	60,051
Langley Food Bank	20308 Logan Ave	23,353	18,916	42,269
Langley Hospice Society	20660 48 Ave	5,674	3,586	9,260
Langley Memorial Hospital Auxiliary	20560 Fraser Hwy	36,151	29,281	65,432
		148,151	109,877	258,028

New Application

There is one new application 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 new application noted below, as this property does not qualify for a permissive property tax exemption.

Habitat for Humanity Society of Greater Vancouver

Habitat for Humanity have a leased location at 20104 Logan Ave. This location will be operated as a thrift store. The estimated potential financial impact of such an exemption to the City would be approximately \$71,410, with the total tax reduction, including other taxing authorities, amounting to about \$129,251.

Legislative Requirements to Qualify for a Permissive Tax Exemption - Excerpt from Community Charter:

General authority for permissive exemptions

224 (1) A council may, by bylaw in accordance with this section, exempt land or improvements, or both, referred to in subsection (2) from taxation under section 197 (1) (a) [*municipal property taxes*], to the extent, for the period and subject to the conditions provided in the bylaw.

(2) Tax exemptions may be provided under this section for the following:

(a) land or improvements that

(i) are owned or held by a charitable, philanthropic or other not for profit corporation, and

(ii) the council considers are used for a purpose that is directly related to the purposes of the corporation;

Habitat for Humanity does not own the subject property but holds it under a lease agreement. A judicial Decision and Order in the matter of an appeal pursuant to Section 50 of the Assessment Act (Assessor of Area #06 – Courtenay and Seven Hills Gold & Country Club) clarified the requirements under Section 224(2)(a)(i) of the Community Charter (referenced above): for a property to qualify for a permissive tax exemption, it must be "owned or held" by a not-for-profit organization. The court determined that "owned or held" refers to an ownership interest or the authority to sell the property, which a leaseholder does not possess.

Accordingly, Habitat for Humanity does not meet the statutory requirements for a permissive property tax exemption for the property located at 20104 Logan Avenue, as the organization is a leaseholder and does not own or hold the property within the meaning of the legislation. The owner of the property also does not meet the statutory requirements for permissive tax exemption as they are not a charitable, philanthropic or other not for profit corporation.



PERMISSIVE TAX EXEMPTION

BYLAW NO. 3317

A Bylaw to exempt certain lands and improvements from municipal taxation for the year 2026

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, 2025, No. 3317”.
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 for the calendar year of 2026 in accordance with the percentages set out in Schedule “A”.

READ A FIRST, SECOND and THIRD TIME this _____ day of _____, 2025.

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

FINALLY ADOPTED this _____ day of _____, 2025.

MAYOR

CORPORATE OFFICER



PERMISSIVE TAX EXEMPTION BYLAW NO. 3317

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	52% (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%