

Permissive Tax Exemption (2024) Bylaw

Bylaw No. 3471-2023

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The Council of the City of Abbotsford, in open meeting assembled, enacts as follows:

Interpretation

1 The *Interpretation Bylaw* applies to this bylaw.

Definitions

- 2 In this bylaw:
 - "athletic or service club property" means land or improvements owned or held by an athletic or service club or association and used as a public park or recreation ground or for public athletic or recreational purposes:
 - "independent school property" means land or improvements exempt under section 220 (1) (I) of the *Community Charter*;
 - "local authority property" means land or improvements that are owned or held by a municipality, regional district or other local authority and that the council considers are used for a purpose of the local authority;
 - "municipal property taxes" means property value taxes for the year 2023 imposed under section 197 (1) (a) of the *Community Charter*;
 - "not for profit property" means land or improvements that are owned or held by a charitable, philanthropic or other not for profit corporation, and that the council considers are used for a purpose directly related to the purposes of that corporation;
 - "place of worship property" means a building set apart for public worship, and the land on which the building stands, that are exempt under section 220 (1) (h) of the Community Charter;
 - "surrounding independent school property" means, in relation to independent school property, a surrounding area of land not exceeding, in combination with the independent school property:
 - (a) 7 acres for an institution of learning that is regularly giving children instruction accepted as equivalent to that given in a public elementary school, and
 - (b) 15 acres for an institution of learning that is regularly giving children instruction accepted as equivalent to that given in a public secondary school.

- "surrounding place of worship property" means, in relation to place of worship property, a surrounding area of land not exceeding the greater of
 - (a) 5 acres, and
 - (b) the area used for parking;

Local authority properties exempted

3 Each local authority property referred to in the following table is exempt from municipal property taxes:

Item	Owner or Occupier of Property	Folio Number	Civic Address	Extent of Exemption
1	Reach Cultural Centre Society	5168017100	32388 Veterans Way	Land and improvements

Not for profit properties exempted

4 Each not for profit property referred to in the following table is exempt from municipal property taxes:

Item	Owner or Occupier of Property	Folio Number	Civic Address	Extent of Exemption
1	Abbotsford Alano Club	6223051608	2584 Cyril St	Land and improvements
2	Abbotsford Aerie No 2726 Fraternal Order of Eagles	6223066004	33868 Essendene Ave	Land and improvements (except that 166 square foot portion of improvements used to operate a Bar)
3	Abbotsford Aerie No 2726 Fraternal Order of Eagles	6223065802	33874 Essendene Ave	Land and improvements (except that 143.5 square foot portion of improvements used to operate a Bar)
4	Abbotsford Bibles for Mission Society	6154002221	2337 West Railway St	50% land and 50% improvements
5	Abbotsford Ravine Park Salmon Enhancement Society	9500016250	2395 Crescent Way	Land and improvements
6	Archway Community Services	5163034310	31943 South Fraser Way	Land and improvements (except that 1,854 square foot portion of improvements leased to a business)
7	Archway Community Services	6223051402	33914 Essendene Ave	Land and improvements

8	Archway Community Services	6223057301	2420 Montrose Ave	Land and improvements (except that 602 square foot portion of improvements used for interpretation and translation services)
9	Archway Community Services	6223063811	2539 Montvue Ave	Land and improvements
10	Archway Community Services	6223074321	33780 Laurel St	Land and improvements
11	Archway Community Services	6151019601	2243 Sentinel Drive	Land and improvements
12	Bethesda Christian Association	7186073200	3260 Gladwin Rd	Class 1 residential land and improvements
13	Bethesda Christian Association	7189086100	3215 Trethewey St	Class 1 residential land and improvements
14	Bethesda Christian Association	1053073330	31126 Kingfisher Dr	Land and improvements
15	Bethesda Christian Association	5166055101	32553 Willingdon Cr	Land and improvements
16	Bethesda Christian Association	7191076160	32704 Chilcotin Dr	Land and improvements
17	Bethesda Christian Association	5169019820	2771 Emerson Street	Land and improvements
18	Bethesda Christian Association	6232058203	2484 Cameron Cr	Land and improvements
19	Big Brothers Big Sisters of the Fraser Valley	6223075801	2445 West Railway St	Land and improvements (except that 1,112 square foot portion of improvements leased to a third-party not-for- profit)
20	Canadian Red Cross Society	6151045811	34220 South Fraser Way, Units #1 and #2	50% land and 50% improvements, limited to that 3,600 square foot portion of property leased by Canadian Red Cross
21	Communitas Supportive Care Society	6172066006	2837 Babich St	Land and improvements
22	Communitas Supportive Care Society	6171070910	2776 Bourquin Cr W – Unit # 203	50% land and 50% improvements

23	Communitas Supportive Care Society	3156079500	32885 Ashley Way	Land and improvements
24	Communitas Supportive Care Society	5168020801	32375 George Ferguson Way	Land and improvements
25	Communitas Supportive Care Society	5166076610	2443 Rideau St	Land and improvements
26	Communitas Supportive Care Society	1053009570	30772 Osprey Drive West	Land and improvements
27	Communitas Supportive Care Society	7188027080	3732 Dundee Place	Land and improvements
28	Communitas Supportive Care Society	6171070840	2776 Bourquin Cr W – Unit # 102	Land and improvements
29	Connective Support Society	5168002710	32160 Tims Ave	50% land and 50% improvements
30	Connective Support Society	6223077002	2411 West Railway St	50% land and 50% improvements
31	Creative Centre Society for Mental Wellness	6223019105	2676 Gladys Ave	Land and improvements
32	Fraser Valley Child Development Centre	6171068100	32885 Ventura Ave	Land and improvements, limited to that 14,125 square foot portion leased by Fraser Valley Child Development Centre
33	Fraser Valley Child Development Centre	6171076508	32868 Ventura Ave	Land and improvements, limited to that 4,537 square foot portion leased by Fraser Valley Child Development Centre
34	Governing Council of the Salvation Army in Canada	6151005806	34081 Gladys Ave	Land and improvements
35	H.O.M.E.S: Healthy Opportunities for Meaningful Experiences Society	6171015410	33140 Mill Lake Rd	Land & Improvements (except that 2,768 square foot portion of improvements leased to various businesses)
36	Kinghaven Peardonville House Society	1022067100	825 Peardonville Rd	Land and improvements
37	L.I.F.E Recovery Association	4158048801	32122 Melmar Ave	Land and improvements

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38	L.I.F.E Recovery Association	5163006605	2693 Braeside St	50% land and 50% improvements
39	L.I.F.E Recovery Association	4162029301	2307 Westerley St	Land and improvements
40	Lynnhaven Society	6170092910	33585 Braun Ave	Land and improvements
41	Lynnhaven Society	6170092920	33580 Braun Ave	Land and improvements
42	MAC Campus of Care	4159012020	32772 Marshall Rd	50% land and 50% improvements
43	Mamele'awt Qweesome Housing Society	6170003920	2740 Fuller Street - Unit # 101	Land and improvements
44	Mamele'awt Qweesome Housing Society	6170003930	2740 Fuller Street - Unit # 102	Land and improvements
45	Mamele'awt Qweesome Housing Society	6170003940	2740 Fuller Street - Unit # 103	Land and improvements
46	Mamele'awt Qweesome Housing Society	6170003950	2740 Fuller Street - Unit # 104	Land and improvements
47	Mamele'awt Qweesome Housing Society	6170003960	2740 Fuller Street - Unit # 105	Land and improvements
48	Mamele'awt Qweesome Housing Society	6170003970	2740 Fuller Street - Unit # 106	Land and improvements
49	Mamele'awt Qweesome Housing Society	6170003980	2740 Fuller Street - Unit # 107	Land and improvements
50	Mamele'awt Qweesome Housing Society	6170003990	2740 Fuller Street - Unit # 108	Land and improvements
51	Mamele'awt Qweesome Housing Society	6170004000	2740 Fuller Street - Unit # 109	Land and improvements
52	Mamele'awt Qweesome Housing Society	6170004010	2740 Fuller Street - Unit # 110	Land and improvements
53	Matsqui Unit #315 A.N.A.F Veterans in Canada	2101018706	30346 McNeil Ave	Land and improvements
54	Mennonite Central Committee BC	5163080810	31872 South Fraser Way	50% land and 50% improvements

55	Mennonite Central Committee BC	6223044400	33933 Gladys Ave	50% land and 50% improvements (except that 2,000 square foot portion of improvements used by Common Place Café and that 1,240 square foot portion of improvements used by Ten Thousand Villages store)
56	Mennonite Museum Society	4159092810	1818 Clearbrook Rd	Land and improvements (except that 942 square foot portion of improvements used by Coffee Shop)
57	Mennonite Museum Society	4159095604	1834 Clearbrook Rd	Land and improvements
58	Mission Community Skills Centre Society	6223051207	2570 Cyril Street	Improvements only, limited to that 3,165.2 square foot portion leased by Mission Community Skills Centre Society
59	MSA Society for Community Living	9500009920	2391 Crescent Way	Land and improvements
60	Northview Community Church (Cyrus Centre)	6170059606	2616 Ware St	Land and improvements
61	Phoenix Drug & Alcohol Recovery and Education Society	6171074202	32883 South Fraser Way, Units # 108 and 108A	Land and improvements, limited to that 4,404 square foot portion leased by Phoenix Drug & Alcohol Recovery and Education Society
62	Royal Canadian Legion Branch No. 015	6223068811	2513 West Railway St	Land and improvements
63	SARA for Women Society	5166071700	2474 Sugarpine St	Land and improvements
64	SARA for Women Society	5165087010	2825 Clearbrook Road, Unit #201, 203 and 214	Land and improvements
65	Supportive Care Holdings Society	6171070830	2776 Bourquin Cr W – Unit # 103	Land and improvements
66	Supportive Care Holdings Society	6171070810	2776 Bourquin Cr W – Unit # 104	Land and improvements
67	Supportive Care Holdings Society	6171070820	2776 Bourquin Cr W – Unit # 105	Land and improvements

68	Supportive Care Holdings Society	6171070890	2776 Bourquin Cr W – Unit # 205	50% land and 50% improvements
69	Supportive Care Holdings Society	6171070880	2776 Bourquin Cr W – Unit # 206	50% land and 50% improvements
70	Supportive Care Holdings Society	6171070870	2776 Bourquin Cr W – Unit # 207	50% land and 50% improvements
71	Supportive Care Holdings Society	6171070860	2776 Bourquin Cr W – Unit # 208	50% land and 50% improvements

Athletic and service club properties exempted

5 Each athletic or service club property referred to in the following table is exempt from municipal property taxes:

Item	Owner or Occupier of Property	Folio Number	Civic Address	Extent of Exemption
1	861 Silverfox Sponsoring Committee	9500013980	32470 Haida Dr	Land and improvements
2	Abbotsford Curling Club	6233053231	2555 McMillan Rd	Land and improvements
3	Abbotsford Fish & Game Club	9332020911	4161 Lakemount Rd	Land and improvements (except non-recreational use Class 1 land and improvements)
4	Abbotsford Horseshoe Club	3156041609	2308 Adanac St	Land and improvements
5	Abbotsford Judo Club	5165048000	31410 Maclure Rd	Land and improvements
6	Abbotsford Lawn Bowling Club	3156028220	33015 Bevan Ave	Land and improvements, limited to that 21,060 square foot portion of property leased by Jubilee Lawn Bowling Club
7	Abbotsford Seniors' Association	6223029707	33889 Essendene Ave	Land and improvements
8	Abbotsford Social Activity Association	6223031501	2631 Cyril St	Land and improvements
9	Bradner Community Club	9500005906	28780 Myrtle Ave	Land and improvements
10	Bradner Community Club	9500006108	5305 Bradner Rd	Land and improvements
11	Bradner Community Club	9500006303	5227 Bradner Rd	Land and improvements

12	Clayburn Village Community Society	7207062000	4315 Wright St	Land and improvements
13	Clayburn Village Community Society	9500006819	4304 Wright St	Land and improvements
14	Clayburn Village Community Society	9500015109	34819 Clayburn Rd	Land and improvements
15	Elks Rec. Children's Camp Society	1013055810	27863 0 Ave	Land and improvements (except non-recreational use Class 1 land and improvements)
16	Fraser Valley Antique Farm Machinery Association	9500013100	32470 Haida Dr	Land and improvements
17	Fraser Valley Conservancy	1052028820	South Fraser Way	Land and improvements
18	Fraser Valley Conservancy	7180040510	35790 McKee Rd	Land and improvements
19	Fraser Valley Conservancy	7187058120	33350 Industrial Ave	Land and improvements
20	Girl Guides of Canada	9500007307	5315 Willet Rd	Land and improvements (except non-recreational use Class 1 land and improvements)
21	Ledgeview Golf & Country Club	7180060060	35997 McKee Rd	Land and improvements
22	Matsqui Prairie Community Association	9500004501	5783 Wallace St	Land and improvements
23	Matsqui Prairie Community Association	9500006901	33676 St Olaf Ave	Land & improvements (except that 560 square foot portion of improvements leased to a third-party)
24	Mount Lehman Community Association	9500006601	Mt Lehman Rd	Land and improvements
25	Mount Lehman Community Association	9500007009	6418 Mt Lehman Rd	Land and improvements
26	Ridgedale Rod & Gun Club	8213060000	35655 Harris Rd	Land and improvements
27	Ridgedale Rod & Gun Club	9500004707	35606 Harris Rd	Land and improvements (except non-recreational use Class 1 land and improvements)
28	Scout Properties (BC/Yukon)	0002422050	36760 Foxglove Lane	Land and improvements

29	Straiton Community Club	9324004207	4698 Sumas Mountain Rd	Land and improvements (except Class 2 land and improvements used for Utilities)
30	Twisters Gymnastics Club	9500013970	32470 Haida Dr	Land and improvements

^{*}Editorial Note: Item 6 - The description inadvertently references "Jubilee Lawn Bowling Club", being the former name of the Abbotsford Lawn Bowling Club. The exemption applies to the folio and address listed in the bylaw.

Place of worship properties exempted

6 Each place of worship property referred to in the following table and any surrounding place of worship property are exempt from municipal property taxes:

Item	Owner or Occupier of Property	Folio Number	Civic Address	Extent of Exemption
1	Abbotsford Baptist Church	6154037701	33651 Busby Rd	Land
2	Abbotsford City Fellowship Society	9500003405	2413 McCallum Rd	Land
3	Abbotsford Gospel Society	6223021011	33868 Pine St	Land
4	Abbotsford Gospel Society	6232067605	2480 McMillan Rd	Land
5	Abbotsford Korean Presbyterian Church	9500003300	2597 Bourquin Cr E	Land
6	Abbotsford Pentecostal Assembly	9500002770	3095 Gladwin Rd	Land
7	Abbotsford Slavic Gospel Church	9500000106	29394 Huntingdon Rd	Land
8	Aberdeen Baptist Church	1044021007	28163 Swensson Ave	Land
9	BC Conference of Mennonite Brethren Churches	4162052207	2311 Clearbrook Rd	Land
10	BC Conference of Mennonite Brethren Churches	4162052402	31980 Oak Ave	Land
11	BC Conference of Mennonite Brethren Churches	4162052608	31966 Oak Ave	Land
12	BC Conference of Mennonite Brethren Churches	4162066504	2245 Clearbrook Rd	Land
13	BC Conference of Mennonite Brethren Churches	4162066607	2231 Clearbrook Rd	Land
14	BC Conference of Mennonite Brethren Churches	4162066610	2228 Holly St	Land
15	BC Conference of Mennonite Brethren Churches	4162067302	2244 Holly St	Land
16	BC Conference of Mennonite Brethren Churches	7175063600	3130 McMillan Rd	Land
17	BC Conference of Mennonite Brethren Churches	9032003604	310 Arnold Rd	Land
18	BC Conference of Mennonite Brethren Churches	9500000410	3160 Ross Rd	Land

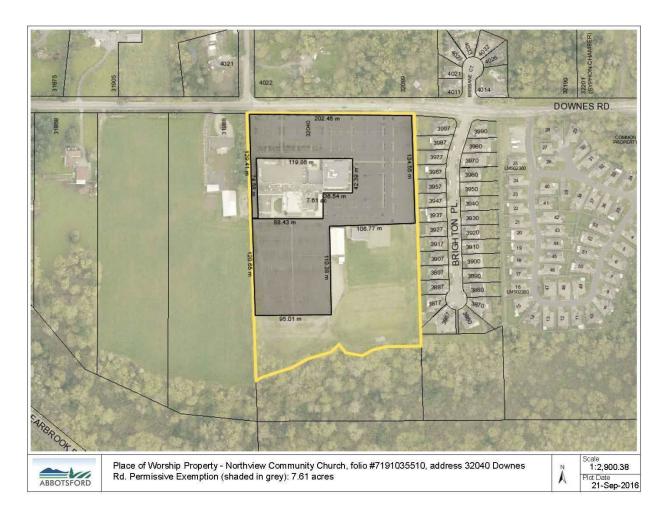
19	BC Conference of Mennonite Brethren Churches	9500001310	32424 Huntingdon Rd	Land
20	BC Conference of Mennonite Brethren Churches	9500002607	2285 Clearbrook Rd	Land
21	BC Conference of Mennonite Brethren Churches	9500002701	2719 Clearbrook Rd	Land
22	BC Muslim Association	6153026308	1980 Salton Rd	Land
23	Catholic Independent Schools of Vancouver Archdiocese (St. James Parish)	1051085901	2767 Townline Rd	Land
24	Central Heights Church	3155040220	1661 McCallum Rd	Land
25	Central Valley Baptist Church	9500003508	33393 Old Yale Rd	Land
26	Christian & Missionary Alliance (Canadian Pacific District)	1055034110	3440 Mt Lehman Rd	Land
27	Christian & Missionary Alliance (Canadian Pacific District)	5166040650	2575 Gladwin Rd	Land
28	Christian Life Community Church	7211072700	35131 Straiton Rd	Land
29	Church of God in Christ (Mennonite)	9500000710	29623 Downes Rd	Land
30	Church of Jesus Christ of Latter-Day Saints in Canada	1055048406	30635 Blueridge Rd	Land
31	Church of the Nazarene (Canada Pacific District)	6141000321	2390 McMillan Rd	Land
32	Conference of Mennonites in BC	4161068900	2051 Windsor St	Land
33	Congregation of the Prairie Chapel	9133040611	1929 Interprovincial Hwy	Land
34	Emmanuel Free Reformed Church	1055008680	3366 Mt Lehman Rd	Land
35	Fraser Valley Buddhist Temple	9500000908	28941 Haverman Rd	Land
36	Fraser Valley Hindu Cultural Society	3148009204	31545 Walmsley Ave	Land
37	Gateway Community Christian Reformed Church	9500009100	2884 Gladys Ave	Land
38	Gladwin Heights Pastoral Charge of United Church	7186060010	3474 Gladwin Rd	Land
39	Grace Communities Corp	6142039207	35190 Delair Rd	Land
40	Grace Evangelical Bible Church Society	6144048901	2087 McMillan Rd	Land
41	Grace Tabernacle	9500001408	721 Gladwin Rd	Land

42	Gurdwara Baba Banda Singh Bahadar Sikh Society	5163046830	31631 South Fraser Way	Land
43	Immanuel Covenant Reformed Church	9500022001	35063 Page Rd	Land
44	Immanuel Fellowship Baptist Church	1053052820	2950 Blue Jay St	Land
45	Kalgidhar Darbar Sahib Society	1055026410	30640 Blueridge Dr	Land
46	Khalsa Diwan Society of Abbotsford	6171021908	33091 Mill Lake Rd	Land
47	Khalsa Diwan Society of Abbotsford	6171050601	33117 Mill Lake Rd	Land
48	Khalsa Diwan Society of Abbotsford	6171050702	33094 South Fraser Way	Land
49	Khalsa Diwan Society of Abbotsford	6171061001	33089 South Fraser Way	Land
50	Life Spring Church Abbotsford	6154003000	2393 West Railway St	Land
51	Living Hope Christian Reformed Church	7182099706	34631 Old Clayburn Rd	Land
52	Maranatha Baptist Church	71900430107	3580 Clearbrook Rd	Land
53	Matsqui Evangelical Lutheran Church	9500004306	5781 Riverside St	Land
54	Mennonite Church BC	7192056090	3471 Clearbrook Rd	Land
55	Mill Lake Church	3154096510	33218 Marshall Rd	Land
56	New Testament Baptist Church of Abbotsford	9500004100	5525 Gladwin Rd	Land
57	New Life Christian Reformed Church	6142053611	35270 Delair Rd	Land
58	New Life Pentecostal Church	6154039104	33668 McDougall Ave	Land
59	Northview Community Church	7191035510	32040 Downes Rd	Land, as set out in Figure 1
60	Olivet Church Abbotsford	5167065910	2630 Langdon St	Land
61	Parish of St Matthew Abbotsford	6144048401	2010 Guilford Dr	Land
62	Peace Evan Lutheran Church	9500002210	2029 Ware St	Land
63	Roman Catholic Archbishop of Vancouver	3157024401	33333 Mayfair Ave	Land
64	Seventh-Day Adventist Church BC Conference	6143033201	1921 Griffiths Rd	Land
65	Society of Bethel Reformed Church of Abbotsford	7186073200	3260 Gladwin Rd	Land
66	Solid Rock Christian Fellowship World Outreach	6032038611	34371 4th Ave	Land

67	Trinity Christian Reformed Church	7189086100	3215 Trethewey St	Land
68	Trinity Lutheran Church	7191075030	3845 Gladwin Rd	Land
69	Trustees of Bradner Congregation of Presbyterian Church in Canada	9500001007	5275 Bradner Rd	Land
70	Trustees of Congregation (Calvin Presbyterian Church of Abbotsford)	7186022509	33911 Hazelwood Ave	Land
71	Trustees of Congregation of Abbotsford Gospel Hall	9500002905	2464 Parkview St	Land
72	Trustees of Congregation of Canadian Reformed Church	6150015002	33947 King Rd	Land
73	Trustees of Congregation of King Road Mennonite Brethren Church	3150082800	32068 King Rd	Land
74	Trustees of Congregation of Level Ground Mennonite Church	9500001512	31216 King Rd	Land
75	Trustees of McCallum Congregation of Jehovah	6150009101	1672 Salton Rd	Land
76	Trustees of Mount Lehman Congregation of United Church	9500001202	6256 Mt Lehman Rd	Land
77	Trustees of Mt. Lehman Congregation of Jehovah's Witnesses	1053041030	31165 Gardner Ave	Land
78	Trustees of Trinity Memorial Congregation of United Church	6223011003	33737 George Ferguson Way	Land
79	Zion Christian Reformed Church Abbotsford	6142034507	35199 Delair Rd	Land

Editorial Note: Item 52 - A typographical error incorrectly includes a "7" at the end of the folio number for the exempted property. The exemption applies to the address listed in the bylaw with a folio number of "7190043010".

Figure 1



Independent school properties exempted

7 Each independent school property referred to in the following table and any surrounding independent school property are exempt from municipal property taxes:

Item	Owner or Occupier of Property	Folio Number	Civic Address	Extent of Exemption
1	Mennonite Educational Institute Society	7194047210	31638 Downes Rd	Land (maximum land area exemption limit to be calculated with adjacent folio #7195028400)

READ A FIRST TIME on October 16, 2023

READ A SECOND TIME on October 16, 2023

READ A THIRD TIME on October 16, 2023

NOTICE OF INTENTION TO ADOPT BYLAW PUBLISHED on October 19, 2023,

NOTICE OF INTENTION TO ADOPT BYLAW PUBLISHED on October 26, 2023,

ADOPTED on October 30, 2023