

FINANCIAL MANAGEMENT COMMITTEE

*HIS WORSHIP, THE MAYOR
AND COUNCILLORS*

SUBJECT: PERMISSIVE TAX EXEMPTIONS: 2021-2023

RECOMMENDATION:

1. THAT Council authorize the City Solicitor to bring forward a Property Tax Exemption Bylaw to exempt the properties listed in Attachment 1 from property taxation for the years 2021, 2022 and 2023, and to exempt the properties listed in Attachment 2 from property taxation for the year 2021 only.

REPORT

The Financial Management Committee, at its meeting held on 2020 September 09, received and adopted the attached report seeking Council approval for the granting of permissive exemptions from Property Tax for certain properties for the year 2021 only and for certain other properties for the years 2021 – 2023.

Respectfully submitted,

Mayor M. Hurley
Chair

Councillor S. Dhaliwal
Vice Chair

Copied to:	City Manager Director Finance Director Corporate Services Director Parks, Recreation, and Cultural Services Director Planning and Building City Solicitor Area Assessor, BC Assessment
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TO: CHAIR AND MEMBERS
FINANCIAL MANAGEMENT COMMITTEE

DATE: 2020 September 02

FROM: DIRECTOR FINANCE

FILE: 7800-02

SUBJECT: PERMISSIVE TAX EXEMPTIONS: 2021-2023

PURPOSE: To obtain approval for the granting of permissive exemptions from Property Tax for certain properties for the year 2021 only and for certain other properties for the years 2021, 2022 and 2023, all as outlined in this report.

RECOMMENDATION:

1. **THAT** the Financial Management Committee recommend Council authorize the City Solicitor to bring forward a Property Tax Exemption Bylaw to exempt the properties listed in Attachment 1 from property taxation for the years 2021, 2022 and 2023, and to exempt the properties listed in Attachment 2 from property taxation for the year 2021 only.

REPORT

1.0 INTRODUCTION

The exemptions outlined in this report are recommended in accordance with Section 224 of the *Community Charter* and City Policy. Starting in 2020, organizations seeking a permissive exemption from property taxation can apply to the City for a three year exemption term. In doing so, organizations must provide supporting information and documentation to substantiate their application. Those wanting less than a three year exemption term must indicate as such through their submission. Application forms and supporting documentation are due back to the City by 2020 June 30, in order to be included in the bylaw. Each application may be subject to a site visit by City staff and could also include the requirement for a site survey plan if the property is eligible for only a partial property tax exemption.

The City's current Permissive Tax Exemption Policy was created in November 2019. The policy provides the framework through which applications are assessed for eligibility. It outlines the administrative workings of the City's permissive tax exemption process, in line with Section 224 of the *Community Charter*. Under the provisions of the *Community Charter*, the bylaw to permissively exempt properties from property taxation must be adopted by Council on or before October 31 of the preceding year. Public notification listing each property receiving an exemption must be undertaken for two consecutive weeks in a local newspaper prior to adoption of the bylaw.

This report outlines details for all new and rejected applications, plus any changes to existing recipients of a permissive exemption from taxation. A complete listing of all properties to be included in the Burnaby Taxation Exemption Bylaw for a period of three years is provided in Attachment 1. Where staff have identified potential future changes or factors limiting the term of an application, exemptions have been limited to a period of one year, and are listed in Attachment 2. The properties included in Attachment 2 will be subject to a follow on review later this year, and will be required to apply again in 2021 to receive a continuation of their exemption status.

In total, there are 167 properties that are recommended to be included under the proposed Burnaby Taxation Exemption Bylaw. The total estimated value of the proposed permissive exemptions from taxation for 2021 is \$3.1M (\$1.1M in City of Burnaby taxes and \$2M in School taxes and taxes charged on behalf of Other Bodies). These figures are based on the assumption that Provincial School Tax rates for classes 4, 5, 6 and 8 will return to pre-COVID levels in 2021 and beyond.

2.0 POLICY SECTION

Goal

- A Connected Community
 - Social connection –
Enhance social connections throughout Burnaby
 - Partnership –
Work collaboratively with businesses, educational institutions, associations, other communities and governments

- A Healthy Community
 - Healthy life –
Encourages opportunities for healthy living and well-being
 - Lifelong learning –
Improve upon and develop programs and services that enable ongoing learning
 - Community involvement –
Encourage residents and businesses to give back to and invest in the community

- A Thriving Organization
 - Organizational culture –
Ensure that our core values are reflected in our policies, programs and service delivery

To: Chair and Members Financial Management Committee
From: Director Finance
Re: Permissive Tax Exemptions: 2021 – 2023
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3.0 NEW APPLICATIONS - RECOMMENDED FOR PROPERTY TAX EXEMPTION

The City has received 16 new applications for the 2021 Property Tax year. It is the recommendation of staff that only the following application be approved.

Pursuant to Sections 224(1) and (2)(f) of the *Community Charter*:

7895 Canada Way **1770-7895-0000**
- New Westminster Evangelical Free Church
100% exemption

No concerns were raised with regard to this application. This church had previously received an exemption from taxation up to 2019, but unfortunately had missed the submission deadline for the 2020 taxation year. A completed application was received prior to the submission deadline for this year's bylaw submission for 2021.

4.0 NEW APPLICATIONS - NOT RECOMMENDED FOR PROPERTY TAX EXEMPTION

Notices are sent to all rejected applicants, and where there is scope for the applicant to submit additional information in support of their application, they are encouraged to do so. Of the 16 new applications received, it is the recommendation of staff that the following 15 new applications be rejected. The reason behind each rejection is provided for each applicant:

3912 Georgia Street **0780-3912-0000**
3986 Norland Ave **1560-3986-5000**
7492 Holly Street **3204-7492-0000**
5482 Rumble Street **3420-5482-0000**
- Progressive Housing Society

Applications were received from Progressive Housing Society for the four properties listed above. These properties are classified as Supporting Housing (Class 3), and consequently the assessment value for each of these properties is only \$2.00. Staff have confirmed with BC Assessment that these properties will remain classified as Supporting Housing until the provincial government deems them to no longer meet this classification. Therefore, there is no requirement for a Permissive Tax Exemption and for that reason the recommendation is to reject these applications.

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3326 Ganymede Drive	1641-3326-0000
8916 Orion Place	1642-8916-0000
8931 Orion Place	1642-8931-0000
8946 Ganymede Place	1643-8946-0000
<u>- Dixon Transition Society</u>	

Applications were received from Dixon Transition Society for the four properties listed above. Per the applications, these properties offer supportive housing, counselling outreach, children’s programs, education, and emergency and transitional housing for families fleeing domestic violence. The recommendation is to reject these applications, on the grounds that they fall within the type of facility listed under Section 5.02 - Ineligibility Criteria, of the City's Permissive Tax Exemption Policy: "*Private Social Housing/Health Care Facilities*".

5526 Gilpin Street	2320-5526-0000
<u>- Seventh-Day Adventist Church BC Conference</u>	

An application was received from Deer Lake Seventh Day Adventist School for the property located at the above address. The property is already 100% statutorily exempt, under the category Private Schools. City staff spoke to administrators at the school and clarified their exemption status. For that reason the recommendation is to reject this applications as it is not required.

4648 Imperial Street	3100-4648-0000
4648 Imperial Street Inc.	
<u>- IMC Imperial Medical Clinic</u>	

Applications were received from IMC Imperial Medical Clinic. This business provides core medical services and does not hold a charitable status. The recommendation is to reject these applications as the organization does not meet the criteria listed under Section 5.01 - Eligibility Criteria, of the City of Burnaby Permissive Tax Exemption Policy: "*charitable status*". In addition this service is not a complementary extension to municipal services and programs.

4341 Rumble Street	3420-4341-1000
4351 Rumble Street	3420-4351-0000
<u>- Fair Haven Homes Society</u>	

Applications were received from The Fair Haven Homes McKay Apartment Society (3420-4341-0000) and The Fair Haven Homes Society (3420-4351-0000). These properties provide multi level care facilities to disabled/handicapped people, plus affordable housing for low income seniors. The recommendation is to reject these applications, in line with Section 5.02 - Ineligibility Criteria, of the City of Burnaby Permissive Tax Exemption Policy: "*Private Social Housing/Health Care Facilities*".

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**7772 Graham Avenue
- True Jesus Church in Vancouver**

4434-7772-0000

An application was received from the True Jesus Church in Vancouver for the property located on the address above. This is a new owner, since January 2020. The church has not operated at this location to date, and is due to undergo renovations in the near future. As confirmed over the phone with the applicant, there are still pending building permits to be issued for the construction phase. As such there is no indication as to when the church will be open to the public. The recommendation is to reject this application in line with Section 5.02 – Ineligibility Criteria of the City of Burnaby Permissive Tax Exemption Policy: "*Properties under construction*".

**7450 12th Ave
- St. Thomas More Collegiate LTD**

4540-7450-5000

An application was received from St. Thomas More Collegiate LTD for the property located on the address above. The property is already statutorily exempt under the category Private Schools. Staff have spoken with administrators at the school, and clarified the situation that a permissive exemption from taxation is not required. The recommendation is therefore to reject this application.

**411-6888 Royal Oak Ave
- Miao Fa Buddhist Society**

6035-6888-0061

An application was received from Miao Fa Buddhist Society. As per consultation with the Licence department this facility is located in a residential area, and as per the application, the main purpose of the property is for use as an office space, which is not permitted under City Zoning. The recommendation is therefore to reject this application as the organization does not meet the eligibility criteria, as listed under Section 5.01 of the City of Burnaby Permissive Tax Exemption Policy: "*Compliance with municipal policies, bylaws, codes and regulations*".

5.0 DELETIONS OR CHANGES TO EXISTING EXEMPTION RECIPIENTS

5.1 Deletions

7772 Graham Avenue
- Parish of Saints Peter and Paul Anglican

4434-7772-0000

The property changed ownership in January 2020, and this organization is no longer occupying the space.

5.2 Changes

7557 Sussex Avenue
- The Fair Haven Homes Society

5795-7557-0000

In 2019, Council decided that this property would receive a reduction of 50% in the permissive tax exemption to be granted for 2021, with the permissive tax exemption completely phased out in 2022, as usage of the property does not comply with the City of Burnaby Permissive Tax Exemption Policy. This property is listed in Attachment 2 as a one year exemption only.

7451 Sussex Avenue
- St. Michael Centre Hospital Society

5795-7451-0000

In 2019, Council decided that this property would receive a reduction of 50% in the permissive tax exemption to be granted for 2021, with the permissive tax exemption completely phased out in 2022, as usage of the property does not comply with the City of Burnaby Permissive Tax Exemption policy. This property is listed in Attachment 2 as a one year exemption only.

6.0 APPLICATIONS LIMITED TO ONE YEAR PERMISSIVE TAX EXEMPTION

The following properties are re-occurrence applications, where we recommend only one year permissive tax exemption due to non-compliance with some of the eligibility criteria. These properties will be notified if they cannot meet these criteria in future years, the future applications will be denied. The following properties are grouped based upon Section 5.01 - Eligibility Criteria, and Section 5.02 – Ineligibility Criteria, of the City's Permissive Tax Exemption Policy.

6.1 Eligibility Criteria

Properties are grouped based upon the eligibility criteria that they do not meet.

Nature of the Service: Burnaby residents must be the primary beneficiaries of the service.

1. 9048 Stormont Avenue 3242-9048-0000
Pacific Assistance Dogs Society (PADS) - 15-20% are Burnaby residents.
2. 2101 Holdom Avenue (Legacy project) 6245-2101-0105
Holdom Community Resource Centre 6245-2101-0106
a. Community Living Society - 25% are Burnaby residents. 6245-2101-0107
6245-2101-0108
6245-2101-0201
3. 8094 11th Ave (partial exemption) 4560-8094-0000
Church of the Nazarene (Canada Pacific District)
Royal View Church of the Nazarene - 40% are Burnaby residents.
4. 7271 Gilley Ave (partial exemption) 6495-7271-0000
Shri Guru Ravidass Sabha (Vancouver) - 6% are Burnaby residents.
5. 5050 Hastings Street 0700-5050-0000
Church of Christian Community in Canada, Vancouver Centre - 10% are Burnaby residents.
6. 6900 Halifax Street 1210-6900-0000
Arbab Rustam Guiv Darbe Mehr-Zoroastrian House of BC - 40% are Burnaby residents.
7. 6010 Kincaid Street 2002-6010-0000
The Danish Evangelical Lutheran Church of Vancouver - 30% are Burnaby residents.
8. 3821 Lister Street 2200-3821-0000
4484 Smith Avenue 5205-4484-0000
Trustees of the Congregation of the Korean United Church
Korean United Church of Vancouver - 32% are Burnaby residents.
9. 6344 Sperling Avenue 6695-6344-0000
Emmaus Lutheran Church – Unknown.
10. 6688 Southoaks Crescent 3261-6688-0000
Nikkei National Museum & Cultural Centre - 33% are Burnaby residents.

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Area in Use: Only that part of the property used for not-for-profit activities will be considered; and **Principal Use:** Eligibility for exemption shall be based on ownership and principal use of the property by the organization rather than just the charitable service of the organization.

1. 3981 Albert Street 0630-3981-0000
Trustees of the Congregation of Vancouver Heights Baptist Church
Burnaby North Baptist Church – Future day care.
2. 8765 Government Street 1940-8765-0000
New Life Community Church – Applicant is considering entering into a rental agreement with a third party for part of this site at a future point in time. Discussions are ongoing.
3. 3410 Boundary Road 5105-3410-0000
Pentecostal Assemblies of Canada
CityLights Church – Day care on site.

6.2 **Ineligibility Criteria**

Properties Under Construction: Property under construction until construction is complete and an occupancy permit is issued.

1. 9887 Cameron Street (partial exemption) 1800-9887-0000
Synod of the Diocese of New Westminster
- Parish of St. Stephen the Martyr – Will redevelop the property in near future.
2. 8585 Armstrong Avenue 4502-8585-0000
Christian & Missionary Alliance – Canadian Pacific District
- Burnaby Alliance Church – Will redevelop the church in 2021.

Private Social Housing/Health Care Facilities: With the exception of *Community Charter* Section 220 (1) (i), a permissive tax exemption shall not be considered for:

- Residential facilities such as seniors' housing; and
- Assisted family housing.

1. 7557 Sussex Avenue 5795-7557-0000
The Fair Haven Homes Society
2. 7451 Sussex Avenue 5795-7451-0000
St. Michaels Centre Hospital Society

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From: Director Finance
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7.0 RECOMMENDATION

It is recommended that the Financial Management Committee recommend Council authorize the City Solicitor to bring forward a Property Tax Exemption Bylaw to exempt the properties listed in Attachment 1 from property taxation for the years 2021, 2022 and 2023, and to exempt the properties listed in Attachment 2 from property taxation for the year 2021 only.



for Noreen Kassam, CPA, CGA
DIRECTOR FINANCE

BK:rr:ej / md

Attachments: 1-Permissive Exemptions from Property Taxation for 2021, 2022, 2023
2-Permissive Exemptions from Property Taxation for 2021

Copied to: City Manager
Director Planning and Building
Director Parks, Recreation & Cultural Services
City Solicitor
City Clerk
Area Assessor, BC Assessment

Permissive Exemptions from Property Taxation for 2021 to 2023

Section 224 of the Community Charter empowers Council to exempt from taxation, by bylaw, the following properties under the applicable subsection of Section 224 of the Community Charter:

Part 1: Community Charter Sections 224(1) and (2)(d)

City owned lands or improvements that are used or occupied by a non-profit organization as a licensee or tenant of the City:

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| 1. | 4600 Parker Street
- Alpha Secondary School Site | 0900-4600-0000 |
| 2. | 6990 Aubrey Street
- Lochdale Elementary School Site | 0990-6990-0000 |
| 3. | 7355 Canada Way
- Edmonds North Wing Community Resource Centre | |
| | a. St. Matthew's Day Care Society | 1770-7355-0001 |
| | b. Deaf Children's Society of B.C. | 1770-7355-0002 |
| | c. School District No. 41 - Burnaby Adult Learning Centre | 1770-7355-0003 |
| | d. Canadian Mental Health Association | 1770-7355-0004 |
| | e. Burnaby Family Life Institute | 1770-7355-0006 |
| | f. Canadian Red Cross, Fraser Region-Burnaby Branch | 1770-7355-0007 |
| | g. Immigrant Services Society of B.C. | 1770-7355-0010 |
| | h. Afghan Women's Support Society | 1770-7355-0011 |
| 4. | 6650 Southoaks Crescent
- Community-Centred College for the Retired | 3261-6650-0000 |
| 5. | 7858 Hilda Street | 7185-7858-0000 |
| | 7866 Hilda Street | 7185-7866-0000 |
| | 7872 Hilda Street | 7185-7872-0000 |
| | 7615 Hedge Avenue | 4582-7615-0000 |
| | 7625 Hedge Avenue | 4582-7625-0000 |
| | 7635 Hedge Avenue | 4582-7635-0000 |
| | 7645 Hedge Avenue | 4582-7645-0000 |
| | 7655 Hedge Avenue | 4582-7655-0000 |
| | 7665 Hedge Avenue | 4582-7665-0000 |
| | 7675 Hedge Avenue | 4582-7675-0000 |
| | - Twelfth Avenue Elementary School fields | |
| 6. | 6140 McKercher Avenue
- Burnaby Family Life Institute | 5793-6140-0000 |

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| 7. | 2101 Holdom Avenue (Legacy project)
- Holdom Community Resource Centre | |
| | a. Burnaby Family Life Institute | 6245-2101-0101
6245-2101-0102
6245-2101-0103
6245-2101-0104 |
| | b. Dixon Transition Society | 6245-2101-0204
6245-2101-0205
6245-2101-0206 |
| | c. Volunteer Burnaby | 6245-2101-0202
6245-2101-0203 |
| 8. | 2055 Rosser Avenue (Vantage project)
- Brentwood Community Resource Centre | |
| | a. Burnaby Community Services Society | 5585-2055-5001 |
| | b. Meals on Wheels | 5585-2055-5002 |
| | c. MOSAIC Multilingual Service for Immigrant Communities | 5585-2055-5004 |
| | d. Burnaby Seniors Outreach Services | 5585-2055-5005 |
| 9. | 4460 Beresford Street (Metroplace project)
- Metrotown Community Resource Centre | |
| | a. South Burnaby Neighbourhood House | 2810-4460-0001 |
| | b. BC Centre for Ability | 2810-4460-0002 |
| | c. YMCA Childcare Resource & Referral Program | 2810-4460-0003 |
| | d. National Council for Black Women Foundation | 2810-4460-0004 |
| 10. | 4535 Kingsway (Sovereign project)
- Pioneer Community Resource Centre | |
| | a. Burnaby Hospice Society | 2690-4535-0001 |
| | b. Burnaby Family Life Institute | 2690-4535-0002 |

Part 2: Community Charter Sections 224(1) and (2)(i)

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:

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| 1. | 8059 Texaco Drive
- The Lotus Sailing Club | 0294-8059-0002 |
| 2. | 7564 Barnet Road
- BC Volleyball Association | 0690-7564-0000 |
| 3. | 4990 Canada Way
- Burnaby Winter Club (partial exemption) | 1770-4990-0000 |

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| 4. | 9080 Avalon Avenue
- Burnaby Horsemen's Association | 3128-9080-0000 |
| 5. | 3890 Kensington Avenue
- Burnaby Tennis Club | 6545-3890-0000 |

Part 3: Community Charter Sections 224(1) and (2)(c)

Land or improvements that the council considers would otherwise qualify for an exemption under section 220 of the said Act were it not for a secondary use:

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|-----|--|----------------|
| 1. | 3883 Triumph Street (partial exemption)
BC Conference of the Mennonite of Bretheren Churches
- Burnaby Pacific Grace Church | 0560-3883-0000 |
| 2. | 3885 Albert Street (partial exemption)
- Grace New Covenant Pentecostal Church | 0630-3885-0000 |
| 3. | 4304 Parker Street (partial exemption)
United Church of Canada
- Willingdon Heights United Church | 0900-4304-0000 |
| 4. | 4550 Kitchener Street (partial exemption)
- Parish of Saint Timothy Burnaby | 1050-4550-5000 |
| 5. | 3905 Norland Avenue (partial exemption)
- Vancouver Korean Full Gospel Church | 1560-3905-0000 |
| 6. | 7837 Canada Way (partial exemption)
- Trustees of St Archangel Michael Serbian Orthodox Church | 1770-7837-0000 |
| 7. | 5975 Sunset Street (partial exemption)
- Trustees of Capitol Hill Congregation of Jehovah's Witnesses | 1970-5975-0000 |
| 8. | 9387 Holmes Street (partial exemption)
The Roman Catholic Archbishop of Vancouver
Catholic Independent Schools of Vancouver
- St. Michael's Catholic Church & Elementary School | 2550-9387-0000 |
| 9. | 6907 Elwell Street
- South Burnaby Gospel Hall Society | 3140-6907-0000 |
| 10. | 5060 Marine Drive (partial exemption)
- Iglesia Ni Cristo Church of Christ | 3700-5060-0000 |
| 11. | 5420 Marine Drive (partial exemption)
- Hindu Cultural Society & Community Centre of BC | 3700-5420-0000 |

12.	7455 – 10th Avenue (partial exemption) The Roman Catholic Archbishop of Vancouver - Our Lady of Mercy Catholic Church	4600-7455-0000
13.	7551 Gray Avenue 7591 Gray Avenue (partial exemption) Trustee of the Congregation of Jubilee Unit - Jubilee United Church	5755-7551-0000 5755-7591-0000
14.	7283 Nelson Avenue (partial exemption) - Grace Lutheran Church of South Burnaby	5895-7283-0000
15.	1640 Delta Avenue (partial exemption) - Trustees of Brentwood Park Presbyterian Church	5945-1640-0000
16.	380 Hythe Avenue (partial exemption) BC Conference of the Mennonite Brethren Churches - Pacific Grace Mandarin Church	5995-0380-0000
17.	5135 Sperling Avenue (partial exemption) - Trustee of the Congregation of Deer Lake United Church	6695-5135-0000
18.	1600 Cliff Avenue (partial exemption) - Trustees of Cliff Avenue United Church	6835-1600-0000
19.	7135 Walker Avenue (partial exemption) - Southside Community Church	7015-7135-0000

Part 4: *Community Charter* Sections 224(1) and (2)(f)(i-iii)

A portion of the parcel of land surrounding an exempt building, a hall that council considers is necessary to the exempt building and the land on which the hall stands, or an area of land surrounding a hall that is exempt under subparagraph (ii):

1.	6641 Halifax Street (partial exemption) - Parkcrest Gospel Chapel	1210-6641-0000
2.	5146 Laurel Street (partial exemption) The Roman Catholic Archbishop of Vancouver - St. Theresa's Catholic Church	1790-5146-0000
3.	5600 Dorset Street (partial exemption) - Sanatan Dharm Cultural Society	3150-5600-0000
4.	6597 Balmoral Street 6656 Balmoral Street (partial exemption) 6627 Arcola Street 6681 Arcola Street The Roman Catholic Archbishop of Vancouver - St. Francis de Sales Catholic Church and St. Francis de Sales Preschool	3170-6597-0000 3170-6656-0000 3220-6627-0000 3220-6681-0000

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| 5. | 1450 Delta Avenue (partial exemption)
The Roman Catholic Archbishop of Vancouver
- Holy Cross Catholic Church & Elementary School | 5945-1450-0000 |
| 6. | 7716 Cumberland Avenue (partial exemption)
Trustees of N.W. Branch Pentecostal Holiness Church
- Pentecostal Holiness Church of Canada | 7665-7716-0000 |
| 7. | 3871 Pandora Street
The Roman Catholic Archbishop of Vancouver
- St. Helen's Catholic Church | 0600-3871-0000 |
| 8. | 5209 Hastings Street
Pentecostal Assemblies of Canada
- Burnaby Christian Pentecostal Church | 0700-5209-0000 |
| 9. | 5170 Norfolk Street
- The Church in Burnaby | 1750-5170-0000 |
| 10. | 5060 Canada Way
- BC Muslim Association | 1770-5060-0000 |
| 11. | 7895 Canada Way
- New Westminster Evangelical Free Church | 1770-7895-0000 |
| 12. | 5136 Laurel Street
The Roman Catholic Archbishop of Vancouver
- St. Theresa's Catholic Church | 1790-5136-0000 |
| 13. | 8760 Lougheed Highway
- New Life Community Church | 1310-8760-0000 |
| 14. | 6556 Sprott Street
4040 Canada Way
3466 Curle Avenue
- Aga Khan Foundation Canada | 1960-6556-0000
1770-4040-0000
5325-3466-0000 |
| 15. | 5280 Kincaid Street
- Church of Jesus Christ of Latter-Day Saints in Canada | 2002-5280-0000 |
| 16. | 5584 Kincaid Street
- First United Spiritualist Church of Vancouver | 2002-5584-0000 |
| 17. | 6580 Thomas Street
- Christ Church of China | 2030-6580-0000 |
| 18. | 4045 Kingsway
- Foursquare Gospel Church of Canada | 2690-4045-0000 |

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| 19. | 5855 Imperial Street
Trustees of the Congregation of the Central Christian
- Assembly for the Central Tabernacle | 3100-5855-0000 |
| 20. | 5535 Short Street
Trustees of the Deer Lake Congregation of Jehovah's Witnesses
- Burnaby Unit of Jehovah's Witnesses | 3190-5535-0000 |
| 21. | 6112 Rumble Street
6138 Rumble Street
- Burnaby Chinese Evangelical Free Church | 3420-6112-0000
3420-6138-0000 |
| 22. | 5110 Marine Drive
5122 Marine Drive
- Evangelical Chinese Bible Church | 3700-5110-0000
3700-5122-0000 |
| 23. | 5462 Marine Drive
- International Society for Krishna Consciousness for Western Canada | 3700-5462-0000 |
| 24. | 7457 Edmonds Street
- Trustees of Gordon Congregation of Presbyterian Church of Canada | 4310-7457-0000 |
| 25. | 7717 19th Avenue
Synod of the Diocese of New Westminster
- St. Alban the Martyr Anglican Church | 4330-7717-0000 |
| 26. | 8255 – 13th Avenue
- First Christian Reformed Church of New Westminster BC | 4500-8255-0000 |
| 27. | 8611 Armstrong Avenue
Christian & Missionary Alliance – Canadian Pacific District
- Burnaby Alliance Church | 4502-8611-0000 |
| 28. | 7103 – 10th Avenue
- Tenth Avenue Bible Chapel | 4600-7103-0000 |
| 29. | 7925 – 10th Avenue
7926 – 11th Avenue
- BC Association of Seventh-day Adventists | 4600-7925-0000
4560-7926-0000 |
| 30. | 4830 Boundary Road
Pentecostal Assemblies of Canada
- Iglesia Evangelica Pentecostal Emanuel | 5105-4830-0000 |
| 31. | 140 Esmond Avenue
- Maktab Tarighat Oveyssi Shahmaghsoudi (School of Islamic Sufism) | 5175-0140-0000 |
| 32. | 3426 Smith Avenue
- Chinese Taoism Kuan-Kung Association in Canada | 5205-3426-0000 |

33.	271 Ingleton Avenue - Grace Christian Chapel	5245-0271-0000
34.	4950 Barker Crescent Apostolic Church of Pentecost Vancouver - Garden Village Apostolic Church	5595-4950-0000
35.	4812 Willingdon Avenue Willingdon Charitable Holdings Society - Willingdon Church	5655-4812-0000
36.	5825 Nelson Avenue - Nelson Avenue Community Church	5895-5825-0000
37.	6125 Nelson Avenue - Governing Council of the Salvation Army in Canada	5895-6125-0000
38.	1410 Delta Avenue Christian & Missionary Alliance – Canadian Pacific District - Brentwood Park Alliance Church	5945-1410-0000
39.	7175 Royal Oak Avenue Canadian Baptists of Western Canada - Royal Oak Ministry Centre	6035-7175-0000
40.	7405 Royal Oak Avenue - The Parish of All Saints South Burnaby	6035-7405-0000
41.	7485 Salisbury Avenue Trustees of the Congregation of South Burnaby Church of Christ - South Burnaby Church of Christ	6895-7485-0000
42.	7540 - 6th Street - Westminster Bible Chapel	7305-7540-0000
43.	7195 Cariboo Road Governing Council of the Salvation Army in Canada - Salvation Army Cariboo Hill Temple	8045-7195-0000
44.	7200 Cariboo Road - Cariboo Road Christian Fellowship Society	8045-7200-0000

Part 5: Community Charter Sections 224(1) and (2)(g)

The lands or improvements used or occupied by a religious organization as a tenant or licensee for the purpose of public worship or for the purposes of a hall:

1.	3891 Kingsway (partial exemption) 0920332 BC Ltd. - International Full Gospel Fellowship	2690-3891-0000
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Part 6: Community Charter Sections 224(1) and (2)(b)

Land or improvements owned or held by a municipality, regional district or other local authority, and used for a purpose of the local authority:

1. 4502 CPR R/W 0210-4502-0000
- Owned by Chevron Canada - used for Confederation Park Trail
2. 3877 Eton Street 0400-3877-0000
- Owned by Greater Vancouver Water District - used for Burnaby Heights Park
3. 104-4191 Hastings Street 0700-4191-0000
- Owned by No. 289 Cathedral Ventures LTD, leased to City of Burnaby – operating agreement with the CPO (Community Policy Office)
4. 178-9855 Austin Road 1990-9855-0000
- Owned by Lougheed Mall Holdings Corp, leased to City of Burnaby – operating agreement with the CPO (Community Policy Office)
5. 8301 Forest Grove Drive 1276-8301-0000
- Owned by Greater Vancouver Water District - used by Forest Grove Park
6. 7085 Burford Street 3020-7085-0000
7086 Burford Street 3020-7086-0000
7051 Halligan Street 3060-7051-0000
7061 Halligan Street 3060-7061-0000
6617 Salisbury Avenue 6895-6617-0000
6637 Salisbury Avenue 6895-6637-0000
6647 Salisbury Avenue 6895-6647-0000
6667 Salisbury Avenue 6895-6667-0000
6687 Salisbury Avenue 6895-6687-0000
- Owned by BC Hydro - used for Burnaby Parks, Recreation & Culture Commission for landscaping beautification
7. 2294 Douglas Road 5107-2294-0000
- Owned by Kebet Holdings LTD, leased to City of Burnaby – operating agreement with Progressive Housing Society
8. 9181 University Crescent 8182-9181-5000
- Owned by Simon Fraser University - used for Richard Bolton Park
9. Highland Park Line 9901-0163-0002
- Owned by BC Hydro - used for Cycle and Pedestrian Corridor from New Westminster to Vancouver

Part 7: Community Charter Sections 224(1) and (2)(a)

Land or improvements that are owned or held by a charitable, philanthropic or other not for profit organization, and used for a purpose that is directly related to the purposes of the corporation:


- | | | |
|----|---|----------------|
| 1. | 204 – 3993 Henning Drive
- St. Leonard's Youth & Family Services Society | 1330-3993-0024 |
| 2. | 2702 Norland Avenue
- Burnaby Association for Community Inclusion | 1560-2702-0000 |
| 3. | 4543 Canada Way
- United Way of the Lower Mainland | 1770-4543-0000 |
| 4. | 5289 Grimmer St
- Royal Canadian Legion South Burnaby Branch No. 83
(100% site, less portion for residential parking) | 3050-5289-0001 |
| 5. | 7181 Arcola Way
- St. Leonard's Youth & Family Services Society | 3208-7181-0003 |
| 6. | 5024 Rumble Street
- Burnaby Neighbourhood House | 3420-5024-0000 |
| 7. | 518 S. Howard Avenue
- Boys' and Girls' Clubs of South Coast BC | 6185-0518-0000 |
| 8. | 1409 Sperling Avenue
- DSRF - Down Syndrome Research Foundation | 6695-1409-0000 |
| 9. | 3400 Lake City Way
- The Canadian Red Cross Society (partial exemption) | 7405-3400-0000 |

Permissive Exemptions from Property Taxation for 2021

Section 224 of the Community Charter and the subsections therein empowers Council to exempt from taxation, by bylaw, the following properties:

Part 1: *Community Charter* Sections 224(1) and (2)(d)

City owned lands or improvements that are used or occupied by a non-profit organization as a licensee or tenant of the City:

- | | | |
|----|---|---|
| 1. | 9048 Stormont Avenue (partial exemption)
- Pacific Assistance Dogs Society (PADS) | 3242-9048-0000 |
| 2. | 2101 Holdom Avenue (Legacy project)
Holdom Community Resource Centre
- Community Living Society | 
6245-2101-0105
6245-2101-0106
6245-2101-0107
6245-2101-0108
6245-2101-0201 |

Part 3: *Community Charter* Sections 224(1) and (2)(c)

Land or improvements that the council considers would otherwise qualify for an exemption under section 220 of the said Act were it not for a secondary use:

- | | | |
|----|--|----------------|
| 1. | 9887 Cameron Street (partial exemption)
Synod of the Diocese of New Westminster
- Parish of St. Stephen the Martyr | 1800-9887-0000 |
|----|--|----------------|

Part 4: *Community Charter* Sections 224(1) and (2)(f)(i-iii)

A portion of the parcel of land surrounding an exempt building, a hall that council considers is necessary to the exempt building and the land on which the hall stands, or an area of land surrounding a hall that is exempt under subparagraph (ii).

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| 1. | 8094 11 th Ave (partial exemption)
Church of the Nazarene (Canada Pacific District)
- Royal View Church of the Nazarene | 4560-8094-0000 |
| 2. | 7271 Gilley Ave (partial exemption)
- Shri Guru Ravidass Sabha (Vancouver) | 6495-7271-0000 |
| 3. | 3981 Albert Street
Trustees of the Congregation of Vancouver Heights Baptist Church
- Burnaby North Baptist Church | 0630-3981-0000 |

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|-----|--|----------------------------------|
| 4. | 5050 Hastings Street
- Church of Christian Community in Canada, Vancouver Centre | 0700-5050-0000 |
| 5. | 6900 Halifax Street
- Arbab Rustam Guiv Darbe Mehr-Zoroastrian House of BC | 1210-6900-0000 |
| 6. | 8765 Government Street
- New Life Community Church | 1940-8765-0000 |
| 7. | 6010 Kincaid Street
- The Danish Evangelical Lutheran Church of Vancouver | 2002-6010-0000 |
| 8. | 3821 Lister Street
4484 Smith Avenue
Trustees of the Congregation of the Korean United Church
- Korean United Church of Vancouver | 2200-3821-0000
5205-4484-0000 |
| 9. | 8585 Armstrong Avenue
Christian & Missionary Alliance – Canadian Pacific District
- Burnaby Alliance Church | 4502-8585-0000 |
| 10. | 3410 Boundary Road
Pentecostal Assemblies of Canada
- CityLights Church | 5105-3410-0000 |
| 11. | 6344 Sperling Avenue
- Emmaus Lutheran Church | 6695-6344-0000 |

Part 7: Community Charter Sections 224(1) and (2)(a)

Land or improvements that are owned or held by a charitable, philanthropic or other not for profit organization, and used for a purpose that is directly related to the purposes of the corporation.

- | | | |
|----|---|----------------|
| 1. | 6688 Southoaks Crescent
- Nikkei National Museum & Cultural Centre (partial exemption) | 3261-6688-0000 |
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Part 8: Community Charter Sections 224(1) and (2)(j)

Land or improvements owned or held by a person or organization and operated as a private hospital licensed under the Hospital Act or as a licensed community care facility, or registered assisted living residence under the Community Care and Assisted Living Act.

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|----|--|----------------|
| 1. | 7557 Sussex Avenue (partial exemption)
The Fair Haven Homes Society | 5795-7557-0000 |
| 2. | 7451 Sussex Avenue (partial exemption)
St. Michaels Centre Hospital Society | 5795-7451-0000 |