

FINANCIAL MANAGEMENT COMMITTEE

TO: MAYOR AND COUNCILLORS

SUBJECT: PERMISSIVE TAX EXEMPTIONS 2024-2026

RECOMMENDATIONS:

1. **THAT** the City Solicitor be authorized to bring forward a permissive property tax bylaw to exempt properties from property taxation for the years 2024, 2025 and 2026, as outlined in Attachment 1 of the report titled "Permissive Tax Exemptions 2024-2026" dated September 13, 2023.
2. **THAT** staff review the application for 7271 Gilley Avenue to determine its eligibility for a partial property tax exemption.

REPORT

The Financial Management Committee, at its meeting held on September 13, 2023, received and adopted the attached report seeking Council approval for permissive property tax exemptions for 2024, 2025 and 2026.

Arising from discussion, the Committee recommended Council direct staff to review the application for 7271 Gilley Avenue to determine its eligibility for a partial property tax exemption.

On behalf of the Financial Management
Committee,

Councillor S. Dhaliwal
Chair

Councillor A. Gu
Vice Chair

TO: FINANCIAL MANAGEMENT COMMITTEE (FMC)
FROM: DEPUTY CHIEF ADMINISTRATIVE OFFICER AND CHIEF FINANCIAL OFFICER
SUBJECT: **PERMISSIVE TAX EXEMPTIONS 2024-2026**
PURPOSE: To obtain approval for Permissive Property Tax Exemptions for 2024, 2025 and 2026.

RECOMMENDATION

THAT the City Solicitor be authorized to bring forward a Permissive Property Tax Bylaw to exempt properties from property taxation for the years 2024, 2025 and 2026, as outlined in Attachment 1 of the report titled “Permissive Tax Exemptions 2024-2026” dated September 13, 2023.

1.0 POLICY SECTION

The exemptions outlined in this report are managed pursuant to Section 224 of the *Community Charter* and are further administered by Council Policy. Organizations seeking a permissive exemption from property taxation must apply to the City of Burnaby by June 30th in the year prior to the year(s) for which the exemption is being sought.

2.0 BACKGROUND

The *Burnaby Taxation Exemption Bylaw 2020* was established to provide exemptions for a maximum three (3) year term. In 2020, applicants seeking an exemption were required to apply to the City of Burnaby in order to be approved for an exemption for the years 2021, 2022 and 2023.

On an annual basis, notifications were sent to all exemption recipients, asking that they confirm their status. Any new applications or changes in the status of the recipient of an exemption (for example: change in property use) for 2022 and 2023, resulted in an amendment to the *Burnaby Taxation Exemption Bylaw 2020* for the applicable calendar year(s).

As the *Burnaby Taxation Exemption Bylaw 2020* is only valid until the end of 2023, a new *Burnaby Taxation Exemption Bylaw* is required to provide exemptions for another maximum three (3) year term (i.e. 2024, 2025 and 2026). The same practices will be followed as with the previous bylaw, including annual confirmations of status.

Applicants are informed in writing within thirty (30) days of the City receiving an application if it has been determined that an application does not meet the criteria set out in the *Community Charter* or does not meet the City’s policy criteria.

The City of Burnaby is required to adopt the Permissive Tax Exemption bylaw on or before October 31 and submit the approved bylaw to BC Assessment on or before November 1.

3.0 GENERAL INFORMATION

3.1. Continuing Applications (Renewals)

The City of Burnaby has received 166 renewal applications, out of 169 from the existing bylaw, who wish to continue to receive an exemption from property taxation. For the 166 applications received, the staff recommendations are:

- One hundred and sixty-three (163) be approved for the 2024 to 2026 Permissive Tax Exemption as in previous years (attachment 1);
- One (1) rejection as outlined in 3.2 below; and
- Two (2) change in exemption status as outlined in 3.3 below.

3.2. Renewals Recommended For Rejection

It is recommended that the following existing recipient no longer receives a permissive exemption, for the reasons set out below:

- **7271 Gilley Ave** **6495-7271-0000**

Shri Guru Ravidass Sabha

This organization was previously approved for a partial exemption pursuant to sections 220(1)(h) and 224(2)(f) of the *Community Charter*. City records show that a demolition permit was issued on November 2022, with significant demolition of the temple already completed. A building permit application is under review since January 2023. A rezoning application was submitted and is pending final adoption. In accordance with the City of Burnaby Permissive Exemption Policy, section 5.03 Ineligibility Criteria, applications will not be considered for properties under construction, or where there is issuance of a Demolition or Building Permit, until such a time as occupancy of the property is approved by the City of Burnaby. A rejection letter was mailed and emailed to the organization on August 14, 2023.

3.3. Renewals Recommended for Change

It is recommended the there be changes to two (2) existing recipients, for the reasons as set out below:

- **5289 Grimmer St** **3050-5289-0001**

Royal Canadian Legion South Burnaby Branch No. 83

This organization was previously approved for a partial exemption pursuant to section 224(2)(a) of the *Community Charter*. The recommendation is to maintain this property with a partial permissive tax exemption but change the area taxable to include a small portion of the property used for hospitality, given that the nature of the activity does not align with City policy and to be consistent with the other Burnaby Legion branch.

➤ **271 Ingleton Ave** **5245-0271-0000**

Grace Christian Chapel

This organization was previously approved for a full exemption pursuant to sections 220(1)(h) and 224(2)(f) of the *Community Charter*. The recommendation is to change the permissive tax exemption to a partial exemption, as it was identified that a for-profit daycare operates on site with exclusive access to some areas in the property. A survey was completed by city staff and the recommendation is for these areas to become taxable.

3.4. Applications not received for previously exempted properties

The Following three (3) properties were included in previous year permissive tax exemption bylaw but did not submit an application for the 2024-2026 Permissive Tax Exemption.

➤ **4990 Canada Way** **1770-4990-0000**

Burnaby Winter Club

This organization was previously approved for a partial exemption pursuant to section 224(2)(i) of the *Community Charter*. An email with the 2024-2026 application information was sent on March 2023. A reminder email was sent to May 30 2023. As the application was not received by mid-June, staff called the organization on June 23 and explained that the application was not received yet and should be submitted immediately. On August 15 an email was sent to the organization, followed up by a phone call voice mail message, explaining that the organization would not be included on the 2024-2026 Permissive Tax Exemption bylaw as no application was submitted to the City this year.

As the City has not received a 2024-2026 Permissive Tax Exemption application, it is recommended this property be removed from the following year bylaw.

➤ **4460 Beresford Street** **2810-4460-0004**

City of Burnaby – Metrotown Community Resource Centre

This property was previously occupied by the National Council for Black Woman Foundation and was approved for a full exemption pursuant to section 224(2)(d) of the *Community Charter*. This unit is currently vacant and will not be included on the following year bylaw.

➤ **7716 Cumberland St** **7665-7716-0000**

Vancouver Chinese Lutheran Church

This property was previously approved for a partial exemption pursuant to sections 220(1)(h) and 224(2)(f) of the *Community Charter* and was owned by Western Canada Conference of the Pentecostal Holiness Church and occupied by the Pentecostal Holiness Church of Canada. In November 2022 the property was sold to Vancouver Chinese Lutheran Church. In May 2023 staff was contacted by the new organization and was informed that the property is currently undergoing major construction/renovation. Staff provided information regarding the Permissive Tax Exemption Policy and application, and explained that by section 5.03 of the policy, an exemption would not be granted if the property does not have an occupancy permit granted by the City of Burnaby prior to the application deadline. An application for the 2024-2026 Permissive Exemption was not received.

As the City has not received a 2024-2026 Permissive Tax Exemption application, it is recommended this property be removed from the following year bylaw.

3.5. New Applications - Recommended For Approval

The City of Burnaby received five (5) new applications. The following four (4) are recommended for approval:

➤ **Units 108 and 110 - 9855 Austin Ave** **1990-9855-0000**

City of Burnaby – Cameron Rec Centre and Library

The City of Burnaby will temporarily use an area on 9855 Austin Ave in order to keep the Cameron Recreation Center and Library operating while building a new facility. The recommendation is to approve a partial permissive tax exemption on this property, for the area occupied by the City.

➤ **5216 Glencarin Dr** **2250-5216-0001**

**Metro Vancouver (Regional District)
Wildlife Rescue Association of BC**

This property is owned by Metro Vancouver (Regional District) and occupied by Wildlife Rescue Association of BC. No concerns were raised with regards to this application. The recommendation is to approve this property for a full permissive tax exemption.

➤ **5291 Grimmer St** **3050-5291-0002**

Royal Canadian Legion South Burnaby Branch No. 83

No concerns were raised with regards to this application. The recommendation is to approve this property for a partial permissive tax exemption, for the area under class 8 – recreational/nonprofit, allocated to the meeting room and washrooms.

➤ **2006-3713 Kensington Ave** **6545-3713-7001**

**City of Burnaby
Tourism Burnaby**

This City owned property is occupied by Tourism Burnaby. No concerns were raised with regards to this application. The recommendation is to approve this property for a full permissive tax exemption.

3.6. New Applications - Recommended For Rejection

From the five (5) new applications received this year, the follow application is recommended for rejection:

➤ **8585 Armstrong Ave** **4502-8585-0000**

**Christian & Missionary Alliance (Canadian Pacific District)
Burnaby Alliance Church**

Staff has reviewed the application received in consultation with the City’s Engineering and Building department and confirmed that an occupancy permit has not been issued for this property yet. In accordance with the City of Burnaby Permissive Exemption Policy, section 5.03 Ineligibility Criteria, applications will not be considered for properties under construction, or where there is issuance of a Demolition or Building Permit. This organization was notified of the decision by phone call and a rejection letter was emailed on August 17, 2023.

4.0 COMMUNICATION AND COMMUNITY ENGAGEMENT

Pursuant to Section 227 of the *Community Charter*, prior to adoption of a proposed Permissive Tax Exemption Bylaw, by no later than October 31, Council is required to give notice of the bylaw. The notice must:

- Identify the property that would be subject to the bylaw;
- Describe the proposed exemption;
- State the number of years that the exemption may be provided; and
- Provide an estimate of the amount of taxes that would be imposed on the property if it were not exempt, for the year in which the proposed bylaw is to take effect and the following two (2) years.

Public notification must be given in accordance with section 94 (public notice) of the *Community Charter*. Public Notice will be given on October 5 and 12, 2023 electronically via the City’s website and email subscription service, in accordance with the *Burnaby Public Notice Bylaw 2023*.

5.0 FINANCIAL CONSIDERATIONS

The financial impact of granting permissive exemptions from property taxation is the transfer of the tax burden for properties within Class 6 (Business) and Class 8 (Recreation/Non-Profit Organization) to the remaining properties within Class 6 and Class 8. The tax burden transferred equates to approximately \$3.1M – \$3.4M per annum. The general municipal share of this burden redistribution is around \$1.1M – \$1.3M.

Respectfully submitted,

Noreen Kassam, CPA CGA, Deputy Chief Administrative Officer and Chief Financial Officer

ATTACHMENTS

- Attachment 1 – Three year exemptions
- Attachment 2 – City of Burnaby Permissive Tax Exemption Policy

REPORT CONTRIBUTORS

This report was prepared by Richard Rowley, Director Finance – Revenue Services, and Eva Juca, Manager Revenue and Taxation.

ATTACHMENT 1
EXEMPTIONS FOR 2024, 2025 AND 2026

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))

Public authority or Local authority lands or improvements used or occupied by a non-profit organization

- | | | |
|----|---|----------------|
| 1. | 4600 Parker Street
- Alpha Secondary School Site | 5725-0930-0000 |
| 2. | 6990 Aubrey Street
- Lochdale Elementary School Site | 0990-6990-0000 |
| 3. | 7355 Canada Way
- Edmonds North Wing Community Resource Centre | |
| | a. Afghan Women's Support Society | 1770-7355-0001 |
| | b. Deaf Children's Society of BC | 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 BC | 1770-7355-0010 |
| | h. St. Matthew's Day Care Society | 1770-7355-0011 |
| 4. | 6650 Southoaks Crescent
- Community-Centered 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 |

7. 2101 Holdom Avenue
 - Holdom Community Resource Centre
 - a. Burnaby Family Life Institute
 - 6245-2101-0101
 - 6245-2101-0102
 - 6245-2101-0103
 - 6245-2101-0104
 - b. Community Living Society
 - 6245-2101-0105
 - 6245-2101-0106
 - 6245-2101-0107
 - 6245-2101-0108
 - 6245-2101-0201
 - c. Dixon Transition Society
 - 6245-2101-0204
 - 6245-2101-0205
 - 6245-2101-0206
 - d. Volunteer Burnaby
 - 6245-2101-0202
 - 6245-2101-0203
8. 2055 Rosser Avenue
 - 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
 - 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
10. 4535 Kingsway
 - Pioneer Community Resource Centre
 - a. Burnaby Hospice Society
 - 2690-4535-0001
 - b. Burnaby Family Life Institute
 - 2690-4535-0002
11. 2038 Rosser Ave
 - Celeste Redman Community Resource Centre
 - a. Cameray Community Fund
 - 5585-2038-0000
12. 5485 Lane Street
 - Old Squad Productions Society
 - 3084-5487-7001

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| 13. | #130-4946 Canada Way
- Burnaby Association for Community Inclusion | 1770-4946-7006 |
| 14. | #205-3713 Kensington Ave
- Burnaby Association for Community Inclusion | 6545-3713-0010 |
| 15. | #2006-3713 Kensington Ave
- Tourism Burnaby | 6545-3713-7001 |

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
- Lotus Sailing Club | 0294-8059-0002 |
| 2. | 7564 Barnet Road
- BC Volleyball Association | 0690-7564-0000 |
| 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. | 7837 Canada Way (partial exemption)
- Trustees of St Archangel Michael Serbian Orthodox Church | 1770-7837-0000 |

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| 6. | 9887 Cameron Street (partial exemption)
Synod of the Diocese of New Westminster
- Parish of St. Stephen the Martyr | 1800-9887-0000 |
| 7. | 5975 Sunset Street (partial exemption)
- Brentwood Park Congregation of Jehovah's Witnesses | 1970-5975-0000 |
| 8. | 9387 Holmes Street (partial exemption)
Roman Catholic Archbishop of Vancouver
Catholic Independent Schools of Vancouver Archdiocese
- 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)
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 United Church
- Jubilee United Church | 5755-7551-0000
5755-7591-0000 |
| 14. | 7283 Nelson Avenue (partial exemption)
- Grace Lutheran Church of South Burnaby BC | 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)
- British Columbia Conference Property Development
Council of the United Church of Canada | 6835-1600-0000 |
| 19. | 7135 Walker Avenue (partial exemption)
- Southside Community Church Inc | 7015-7135-0000 |

Part 4

(Community Charter sections 224(1) and (2)(f))

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| 1. | 6641 Halifax Street (partial exemption)
- Parkcrest Gospel Chapel | 1210-6641-0000 |
| 2. | 5146 Laurel Street (partial exemption)
Roman Catholic Archbishop of Vancouver
- St. Theresa's Catholic Church | 1790-5146-5000 |
| 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
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 |
| 5. | 8094 11 th Ave (partial exemption)
Church of the Nazarene Canada Pacific District
- Royal View Church of the Nazarene | 4560-8094-0000 |
| 6. | 3410 Boundary Road (partial exemption)
Pentecostal Assemblies of Canada
- CityLights Church | 5105-3410-0000 |
| 7. | 271 Ingleton Avenue (partial exemption)
- Grace Christian Chapel | 5245-0271-0000 |
| 8. | 1450 Delta Avenue (partial exemption)
Roman Catholic Archbishop of Vancouver
- Holy Cross Catholic Church & Elementary School | 5945-1450-0000 |
| 9. | 1005 Kensington Ave (partial exemption)
- Korean Baptist Church of Vancouver | 6545-1005-0000 |
| 10. | 3871 Pandora Street
Roman Catholic Archbishop of Vancouver
- St. Helen's Catholic Church | 0600-3871-0000 |
| 11. | 3981 Albert Street
Trustees of the Congregation of Burnaby North Baptist Church
- Burnaby North Baptist Church | 0630-3981-0000 |
| 12. | 5050 Hastings Street
- Church of Christian Community in Canada, Vancouver Centre | 0700-5050-0000 |

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| 13. | 5209 Hastings Street
Pentecostal Assemblies of Canada
- Burnaby Christian Pentecostal Church | 0700-5209-0000 |
| 14. | 6900 Halifax Street
- Arbab Rustam Guiv Darbe Mehr - Zoroastrian House of BC | 1210-6900-0000 |
| 15. | 8760 Lougheed Highway
- New Life Community Church | 1310-8760-0000 |
| 16. | 3905 Norland Avenue
- Vancouver Korean Full Gospel Church | 1560-3905-0000 |
| 17. | 5170 Norfolk Street
- Church in Burnaby | 1750-5170-0000 |
| 18. | 5060 Canada Way
- BC Muslin Association | 1770-5060-0000 |
| 19. | 7895 Canada Way
- New West Evangelical Free Church | 1770-7895-0000 |
| 20. | 8765 Government Street
- New Life Community Church | 1940-8765-0000 |
| 21. | 6556 Sprott Street
4040 Canada Way
3466 Curle Avenue
- Aga Khan Foundation Canada | 1960-6556-0000
1770-4040-0000
5325-3466-0000 |
| 22. | 5280 Kincaid Street
- Church of Jesus Christ of Latter-Day Saints in Canada | 2002-5280-0000 |
| 23. | 5584 Kincaid Street
- First United Spiritualist Church of Vancouver | 2002-5584-0000 |
| 24. | 6010 Kincaid Street
- Danish Evangelical Lutheran Church of Vancouver | 2002-6010-0000 |
| 25. | 6580 Thomas Street
- Christ Church of China | 2030-6580-0000 |
| 26. | 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 |
| 27. | 4045 Kingsway
- Foursquare Gospel Church of Canada | 2690-4045-0000 |

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| 28. | 5855 Imperial Street
The Pentecostal Assemblies of Canada
- Forest City Church | 3100-5855-0000 |
| 29. | 5535 Short Street
Trustees of the Deer Lake Congregation of Jehovah's Witnesses
- Burnaby Unit of Jehovah's Witnesses | 3190-5535-0000 |
| 30. | 6112 Rumble Street
6138 Rumble Street
- Burnaby Chinese Evangelical Free Church | 3420-6112-0000
3420-6138-0000 |
| 31. | 5110 Marine Drive
5122 Marine Drive
- Evangelical Chinese Bible Church | 3700-5110-0000
3700-5122-0000 |
| 32. | 5462 Marine Drive
- International Society for Krishna Consciousness for Western
Canada | 3700-5462-0000 |
| 33. | 7457 Edmonds Street
- Trustees of Gordon Congregation of Presbyterian
Church of Canada | 4310-7457-0000 |
| 34. | 7717 19th Avenue
Synod of the Diocese of New Westminster
- St. Alban the Martyr Anglican Church | 4330-7717-0000 |
| 35. | 8255 – 13th Avenue
- First Christian Reformed Church of New Westminster BC | 4500-8255-0000 |
| 36. | 8611 Armstrong Avenue
Christian & Missionary Alliance – Canadian Pacific District
- Burnaby Alliance Church | 4502-8611-0000 |
| 37. | 7103 – 10th Avenue
- Tenth Avenue Bible Chapel | 4600-7103-0000 |
| 38. | 7925 – 10th Avenue
7926 – 11th Avenue
- BC Association of Seventh day Adventists | 4600-7925-0000
4560-7926-0000 |
| 39. | 4830 Boundary Road
Pentecostal Assemblies of Canada
- Iglesia Evangelica Pentecostal Emanuel | 5105-4830-0000 |
| 40. | 140 Esmond Avenue
- Maktab Tarighat Oveyssi Shahmaghsoudi
(School of Islamic Sufism) | 5175-0140-0000 |

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| 41. | 3426 Smith Avenue
- Chinese Taoism Kuan-Kung Association in Canada | 5205-3426-0000 |
| 42. | 4950 Barker Crescent
Apostolic Church of Pentecost Vancouver
- Garden Village Apostolic Church | 5595-4950-0000 |
| 43. | 4812 Willingdon Avenue
Willingdon Charitable Holdings Society
- Willingdon Church | 5655-4812-0000 |
| 44. | 6000 Sussex Ave
- The Trustees of the Congregation of Jubilee
United Church Trustee | 5795-6000-0000 |
| 45. | 5825 Nelson Avenue
- Nelson Avenue Community Church | 5895-5825-0000 |
| 46. | 6125 Nelson Avenue
- Governing Council of the Salvation Army in Canada | 5895-6125-0000 |
| 47. | 1410 Delta Avenue
Christian & Missionary Alliance – Canadian Pacific District
- Brentwood Park Alliance Church | 5945-1410-0000 |
| 48. | 7175 Royal Oak Avenue
Canadian Baptists of Western Canada
- Royal Oak Ministry Centre | 6035-7175-0000 |
| 49. | 7405 Royal Oak Avenue
- Parish of All Saints South Burnaby | 6035-7405-0000 |
| 50. | 6344 Sperling Avenue
- Emmaus Lutheran Church | 6695-6344-0000 |
| 51. | 7485 Salisbury Avenue
Trustees of the Congregation of South Burnaby
Church of Christ
- Edmonds Church of Christ
(previously named as South Burnaby Church of Christ) | 6895-7485-0000 |
| 52. | 7540 - 6th Street
- Westminster Bible Chapel | 7305-7540-0000 |
| 53. | 7195 Cariboo Road
Governing Council of the Salvation Army in Canada
- Salvation Army Cariboo Hill Temple | 8045-7195-0000 |
| 54. | 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) 2690-3891-0000
0920332 BC Ltd.
- International Full Gospel Fellowship

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. 8301 Forest Grove Drive 1276-8301-0000
- Owned by Greater Vancouver Water District - used by Forest Grove Park
5. #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)
6. #108 and #110-9855 Austin Road 1990-9855-0000
- Owned by Lougheed Mall Holdings Corp, leased to City of Burnaby
7. 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 & Power Authority - used for Burnaby Parks, Recreation & Culture Commission for landscaping beautification

8. 2294 Douglas Road 5107-2294-0000
- Owned by Kebet Holdings LTD, leased to City of Burnaby – operating agreement with Progressive Housing Society
9. 9181 University Crescent 8182-9181-5000
- Owned by Simon Fraser University - used for Richard Bolton Park
10. Highland Park Line 9901-0163-0002
- Owned by BC Hydro & Power Authority - 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. 102-4350 Hastings Street 0700-4350-0043
- Royal Canadian Legion North Burnaby Branch No.148
2. 204 – 3993 Henning Drive 1330-3993-0024
- St. Leonard's Youth & Family Services Society
3. 2702 Norland Avenue 1560-2702-0000
- Burnaby Association for Community Inclusion
4. 4543 Canada Way 1770-4543-0000
- United Way of British Columbia
5. 5216 Glencarin Dr 2250-5216-0001
Metro Vancouver (Regional District)
- Wildlife Rescue Association of BC
6. 5289 Grimmer St (partial exemption) 3050-5289-0001
- Royal Canadian Legion South Burnaby Branch No. 83
7. 5291 Grimmer St (partial exemption) 3050-5291-0002
- Royal Canadian Legion South Burnaby Branch No. 83
8. 7181 Arcola Way 3208-7181-0003
- St. Leonard's Youth & Family Services Society

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|-----|--|----------------|
| 9. | 6688 Southoaks Crescent
- Nikkei National Museum & Cultural Centre (partial exemption) | 3261-6688-0000 |
| 10. | 5024 Rumble Street
- Burnaby Neighbourhood House Society | 3420-5024-0000 |
| 11. | 518 S. Howard Avenue
- Boys' and Girls' Clubs of South Coast BC | 6185-0518-0000 |
| 12. | 1409 Sperling Avenue
- DSRF - Down Syndrome Resource Foundation | 6695-1409-0000 |
| 13. | 3400 Lake City Way
1289245 BC LTD
- The Canadian Red Cross Society (partial exemption) | 7405-3400-0000 |



Statement of Policy

Department:	Finance Department	Division:	Revenue Services Division
Policy area:	Revenue Management		
Subject:	Permissive Tax Exemptions		
Issued date:	2023 February 07		
Last Revision date:	2023 January 25		
Approved by:	City Council		

1 POLICY

- 1.01** Permissive Tax Exemptions provide a means of supporting Charitable, Philanthropic and Not-for-Profit Organizations, that contribute to the spiritual, educational, social, cultural, environmental and physical wellbeing of the community.

Council shall consider requests for a Permissive Tax Exemption in line with the provisions as outlined in this policy document, and the general authority for Permissive Tax Exemptions as outlined in Section 224 of the Community Charter.

2 PURPOSE

- 2.01** The purpose of this Policy is to set the parameters under which Council shall consider applications for Permissive Tax Exemptions from organizations that qualify under the Community Charter. The purpose of these parameters are to ensure that charitable and not-for-profit community organizations providing services for the benefit of Burnaby residents who may apply for Permissive Tax Exemption are dealt with consistently and receive equal and fair treatment and consideration.

3 SCOPE

3.01 Statutory Permissive Tax Exemptions

Statutory property tax exemptions are provided under Section 220 of the Community Charter for a range of properties including those being held or used by the Province, municipalities, regional districts, libraries, schools, public hospitals, cemeteries and buildings set apart for public worship. Statutory exemptions are administered through BC Assessment.

3.02 Council Authority to Grant a Permissive Tax Exemption

Section 224 of the Community Charter provides Council the authority to grant a Permissive Tax Exemption. While council may consider an organization as worthy of an exemption, the nature of the organization, land, building occupancy and use, must still adhere to the requirements as interpreted by BC Assessment. Upon receipt of the City's bylaw in October, BC Assessment will inform the City of any exemptions they deem as not eligible under the Assessment Act. In such cases, City of Burnaby staff would work with the applicant to see if alternative grant funding is suitable and available.

3.03 Change in status

Under section 224 (7) of the Community Charter, a Permissive Tax Exemption adopted into bylaw by the City of Burnaby ceases to apply to property, the use or ownership of which no longer conforms to the conditions necessary to qualify for exemption and, after this, the property is liable to taxation. If such a case were to arise, a revised tax notice may be issued to the property owner for the calendar year in question.

4 DEFINITIONS

4.01 Charitable Organizations - are those defined in the Income Tax Act as for:

- Relief of poverty;
- Advancement of religion;
- Advancement of education; and,
- Other purposes of a charitable nature beneficial to the community as a whole.

4.02 Philanthropic Organizations - are those defined in the Collins English Dictionary as those showing concern for humanity, especially by performing charitable actions, donating money, etc.

4.03 Not-for-Profit Organizations - are those defined by the Institute of Chartered Accountants as: Entities, normally without transferable ownership interests, organized and operated exclusively for social, educational, professional, religious, health, charitable or other not-for-profit purpose. A not-for-profit organization's members, contributors and other resource providers do not, in such capacity, receive any financial return directly from the organization. Not-for-profit organizations can be registered charities or societies who fall under the Society Act which have similar "charitable" criteria as that defined by the Institute of Charter Accountants.

5 CRITERIA

5.01 Eligibility Criteria

To be eligible for a Permissive Tax Exemption, the organization must meet all of the following criteria:

- a) Compliance with the Community Charter – The organization must qualify for an exemption under the provisions of the Community Charter (Part 7, Division 7, Section 224)
- b) Charitable Status – The organization must be a registered charity, philanthropic, or not-for-profit organization
- c) Compliance with municipal policies - The organization must adhere to City of Burnaby plans, bylaws, codes and regulations; such as but not limited to: Zoning, Building Permit or Business Licencing requirements;
- d) Principle Use - Eligibility for an exemption shall be based on ownership and principal use of the property by the organization rather than just the charitable service of the organization;
- e) Area in Use - Only that part of the property used for not-for-profit activities is included in the application; and
- f) Services and activities must be equally available to the public at large.

5.02 Additional Eligibility Criteria

When an organization has provided supporting information to demonstrate compliance with all of the requirements as outlined in 5.01, City of Burnaby staff will then assess the application based on the following additional criteria. The application must meet at least two of the criteria set out below:

- g) Does the organization provide a complementary extension to municipal services and programs;
- h) Do Burnaby residents make up a majority of beneficiaries (greater than 50%) of the service (a beneficiary may be someone in receipt of direct or indirect services);
- i) Do the activities of the organization through its Burnaby location provide a positive contribution to delivery of the City of Burnaby Environmental Sustainability Strategy.

5.03 Ineligibility Criteria

Applications will not be considered for the following:

- For-profit organizations engaged in retail/commercial activities;
- Not-for-profit organizations or the proportionate area where the organization is conducting retail and/or commercial business activity and charging rates or fees at market value will be considered as competing with for-profit businesses and will not be eligible for an exemption.
- Private or non-profit 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;
 - Community care facilities;
 - Licensed group homes;
 - Private hospitals;
 - Assisted family housing, and
 - Portion of eligible property used as living quarters.
- Properties Under Construction – issuance of a Demolition or Building Permit through to issuance of an Occupancy Permit. (To be considered for an exemption in the next calendar year, occupancy must be granted by the City of Burnaby prior to the Permissive Exemption application deadline.)
- Property Tax Account Standing – Applicants or their subsidiary in arrears or delinquent on property taxes payable to the City.
- Accounts Receivable – Applicants or their subsidiary with an overdue City of Burnaby invoice subject to collection activity

6 APPLICATION PROCESS

- a) **Application Deadline** - The deadline for receipt of applications and supporting documents is close of business on June 30th in the year immediately preceding the calendar year of the tax exemption request. Organizations failing to submit a completed application by the deadline will be deemed to have not renewed their exemption, and will be sent a denied notification. Such organizations will be subjected to the Appeal process as set out below.
- b) **Appeals** – Applicants will be informed in writing within thirty (30) days of the City receiving an application if it is been determined that an application does not meet the criteria set out in the Community Charter or does not meet the policy criteria listed above. For late or non-submitted applications, a rejection letter will be provided to the current recipient of the Permissive Tax Exemption within thirty (30) days of receipt, or within thirty (30) days of the application due date, as applicable. Any applicant wishing to appeal against the initial decision must submit a written request to the Chief Financial Officer, setting out their objections within fourteen (14) days of the notice date. The Chief Financial Officer will review the information provided and will notify on the outcome of their appeal within 30 days. Appeal information will be provided to Council as part of the annual Permissive Tax Exemption reporting process.

- c) **Exemption Term** - Council will consider new applications for Permissive Tax Exemptions annually. Permissive Tax Exemptions are for the a maximum of three years, or less, based on the expiration date of the current Taxation Exemption Bylaw, which itself will be repealed and replaced every three (3) years. As such, when a new permissive exemption is granted, while the normal term will be for a three year period, if only two years remain on the current bylaw, then the maximum term for inclusion in the bylaw is limited to two years, after which time a new application will be required. The same process will occur if only one year remains on the current bylaw.
- d) **Annual Renewal Process** - In place of requiring renewal applications on an annual basis, existing recipients of a Permissive Tax Exemption will be sent an annual declaration, on which they must confirm that there are no material changes to ownership, property status or operation of the property that would require a change in exemption status. Every three years existing recipients will be sent a full application, requiring provision of all supporting information that would otherwise be required on a net new application. Exemptions are not automatically renewed, therefore failure to return an annual declaration may result in cancellation of the Permissive Tax Exemption.
- e) **Notice of Permissive Tax Exemptions and Adoption of Bylaw** - Pursuant to Section 227 of the Community Charter, prior to adoption of a proposed Permissive Tax Exemption Bylaw, by no later than October 31, Council is required to give notice of the bylaw. The notice must:
- Identify the property that would be subject to the bylaw;
 - Describe the proposed exemption;
 - State the number of years that the exemption may be provided; and
 - Provide an estimate of the amount of taxes that would be imposed on the property if it were not exempt, for the year in which the proposed bylaw is to take effect and the following two (2) years.

Public notice will be given pursuant to Section 94 of the Community Charter.