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MANAGER'S REPORT NO.	78
COUNCIL MEETING 1978	11 06

RE: EXEMPTIONS FROM TAXATION

Following is a report from the Municipal Treasurer regarding properties that are proposed for exemption from taxation.

RECOMMENDATION:

1. THAT the subject by-laws and resolutions be brought forward.

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TO: MUNICIPAL MANAGER  
FROM: MUNICIPAL TREASURER  
RE: EXEMPTIONS FROM TAXATION

1978 November 01  
File: T5-12

RECOMMENDATION:

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REPORT

Section 327 of the Municipal Act exempts every building set apart and in use for the public worship of God and any church hall which Council considers is necessary thereto; every building set apart and used as a hospital; and every building which is used as an incorporated institution of learning giving children instruction equal to that furnished in a public school and the land on which the building, hall, or school actually stands and all such areas of the land surrounding the building as may be determined by Council. Your staff has determined the amount of such areas that should be exempt. Generally, they relate only to reasonable side yards and parking areas.

By-laws to be considered by Council cover the following properties:

1. Burnaby Taxation Exemption By-law No. 1, 1978, By-law No. 7275
  - (a) Holy Cross School - 1450 Delta Avenue
  - (b) St. Francis de Sales School - 6656 Balmoral Street
  - (c) Marion High School - 7650 Sapperton Avenue
2. Burnaby Taxation Exemption By-law No. 2, 1978, By-law No. 7276
  - (a) Burnaby General Hospital - 3880 Ingleton Avenue
3. Burnaby Taxation Exemption By-law No. 3, 1978, By-law No. 7277
  - (a) Our Lady of Mercy School - 7880 Kingsway

4. Burnaby Taxation Exemption By-law No. 4, 1978, By-law No. 7278
  - (a) Pentecostal Assembly - 5209 Hastings Street
5. Burnaby Taxation Exemption By-law No. 5, 1978, By-law No. 7279
  - (a) St. Thomas More High School - 7450 - 12th Avenue
6. Burnaby Taxation Exemption By-law No. 6, 1978, By-law No. 7280
  - (a) St. Michael's School - 9387 Holmes Street
7. Burnaby Taxation Exemption By-law No. 7, 1978, By-law No. 7281
  - (a) The Christian School Association - 8260 - 13th Avenue
8. Burnaby Taxation Exemption By-law No. 8, 1978, By-law No. 7282
  - (a) St. Andrew's Anglican Church - 3426 Smith Avenue
  - (b) First United Spirit Church - 5584 Kincaid Street
  - (c) The Evangelical Lutheran Church - 6344 Sperling Avenue
  - (d) West Burnaby Church of Christ - 4830 Boundary Road
  - (e) Armstrong Avenue Baptist Church - 8585 Armstrong Avenue
  - (f) Christian Reformed Church of Burnaby - 5825 Nelson Avenue
  - (g) Central Evangelical Free Church - 6112 Rumble Street
  - (h) Brentwood Park Presbyterian Church - 1640 Delta Avenue
  - (i) Church of the Nazarene - 8094 - 11th Avenue
  - (j) Grace Lutheran Church - 7283 Nelson Avenue
  - (k) South Burnaby Pentecostal Assembly - 5855 Imperial Street
  - (l) Mennonite Brethren Church - 4812 Willingdon Avenue
  - (m) Greater Vancouver Youth for Christ - 6908 McPherson Avenue
  - (n) St. Theresa's Church - 5146 Laurel Street
  - (o) International Church of the Four Square Gospel - 4061 Kingsway
  - (p) Faith Evangelical Lutheran Church - 1005 Kensington Avenue
  - (q) Ukrainian Greek Orthodox Church - 8611 Armstrong Avenue
  - (r) St. Helen's Church - 3895 Pandora Street
  - (s) Cliff Avenue United Church - 1500 Cliff Avenue

For Council information, a by-law is necessary when a part only of land is being exempted. If all of the land involved is exempted, a resolution suffices.

Section 328 of the Municipal Act gives Council the authority to exempt land or improvements or both, owned or held by an athletic club or association, or by a charitable or philanthropic organization.

9. Burnaby Taxation Exemption By-law No. 9, 1978, By-law No. 7283
  - (a) Young Men's Christian Association of Burnaby                      Full exemption  
4970 Canada Way
10. Burnaby Taxation Exemption By-law No. 10, 1978, By-law No. 7284
  - (a) South Burnaby Golden Age Society                                      Full exemption  
5024 Rumble Street
11. Burnaby Taxation Exemption By-law No. 11, 1978, By-law No. 7285
  - (a) Royal Canadian Air Cadets    Full exemption  
6564 Royal Oak Avenue
12. Burnaby Taxation Exemption By-law No. 12, 1978, By-law No. 7286
  - (a) Boys and Girls Clubs of Vancouver                                      Full exemption  
518 South Howard Avenue

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In respect of certain elder citizens housing properties owned by:

- (a) United Church of Canada
- (b) New Vista Society
- (c) Swedish Canadian Rest Home Association
- (d) Norwegian Old Peoples Home Association
- (e) Danish Old Peoples Home
- (f) West Canadian Old Peoples Home

in 1974, Council instructed that 80% of those lands in excess of those lands covered by buildings be exempted from taxation in 1975 and that this exemption be reduced by 20% each year until the exemption is wiped out.

In 1979, the buildings and the lands on which they stand are tax exempt and the remainder of the properties is taxable.

In respect of the following elder citizens properties, Council has authority to grant full tax exemption pursuant to Section 328(1)(c) of the Municipal Act and did so until 1973. In 1974, Council directed that 80% of those lands and improvements be exempted from taxation in 1975 and that this exemption be reduced by 20% each year until the exemption is wiped out. These properties are now fully taxable:

- (1) Action Line Housing Society - 3755 McGill Street
- (2) B. C. Christian Institute - 3730 Burke Street

Resolutions:

Pursuant to Section 327, Council may by resolution, grant tax exemption to land in excess of that which the church actually stands: Eligible properties are:


- (1) Parish of All Saints - 7405 Royal Oak Avenue
- (2) Vancouver Heights Baptist Church - 3977 Albert Street
- (3) Convention of Baptist Churches - 7135 Walker Avenue
- (4) Italian Pentecostal Church - 380 Hythe Avenue
- (5) Alta Vista Baptist Church - 7175 Royal Oak Avenue
- (6) Central Park Gospel Hall - 5826 Barker Avenue
- (7) Lochdale Four Square Church - 820 Sperling Avenue
- (8) North Burnaby Kingdom Hall - 5050 Hastings Street
- (9) Burnaby Unit of Jehovah's Witnesses - 5525 Short Street
- (10) Vancouver Heights Presbyterian Church - 3815 Pandora Street
- (11) Council of Salvation Army - 4204 Hastings Street
- (12) Ellesmere United Church - 340 Ellesmere Street
- (13) Royal Oak Baptist Church - 5170 Norfolk Street
- (14) New Apostolic Church - 271 Ingleton Avenue
- (15) United Church of Canada - 4304 Parker Street
- (16) West Burnaby United Church - 6050 Sussex Avenue
- (17) Synod of the Diocese of New Westminster - 3426 Smith Avenue
- (18) New Westminster Evangelical Free Church - 7895 Canada Way
- (19) Parish of St. Nicholas Church - 3883 Triumph Street
- (20) Westminster Gospel Chapel - 7540 - 6th Street
- (21) South Burnaby United Church - 7591 Gray Avenue
- (22) St. Paul's United Church - 4434 Smith Avenue
- (23) St. John the Devine - 3891 Kingsway
- (24) East Burnaby United Church - 7772 Graham Avenue
- (25) Central Burnaby United Church - 5135 Sperling Avenue
- (26) First Christian Reform Church - 8255 - 13th Avenue
- (27) Parkcrest Gospel Chapel - 6641 Halifax Street
- (28) St. Margaret's Anglican Church - 1030 Sperling Avenue
- (29) St. Stephen's Anglican Church - 9887 Cameron Street
- (30) First United Spirit Church - 5584 Kincaid Street
- (31) B. C. Seventh Day Adventists - 7925 - 10th Avenue
- (32) Pentecostal Holiness Church - 7716 Cumberland Avenue

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- (33) St. Alban's Church - 7719 - 19th Avenue
- (34) Presbyterian Church of Canada - 7457 Edmonds Street
- (35) South Burnaby Church of Christ - 7485 Salisbury Avenue
- (36) First Church of Christ Scientist - 6900 Halifax Street
- (37) Evangelical Free Church - 6112 Rumble Street
- (38) Salvation Army Canada West - 6125 Rumble Street
- (39) Boundary Road Pentecostal Church - 3420 Boundary Road
- (40) International Church of Four Square Gospel - 4061 Kingsway
- (41) The Lethbridge Stake Church - 5280 Kincaid Street
- (42) Alta Vista Baptist Church - 7175 Royal Oak Avenue
- (43) Apostolic Church of Pentecost - 4950 Barker Crescent
- (44) Parish of Christ the King Church - 4550 Kitchener Street
- (45) Vishva Hindu Parishad - 3885 Albert Street
- (46) Capital Hill Alliance Church - 1410 Delta Street
- (47) St. Helen's School - 109 Ingleton Avenue
- (48) New Westminster Junior Academy - 5526 Gilpin Street

  
MUNICIPAL TREASURER

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