

RE: EXEMPTIONS FROM TAXATION

Following is a report from the Municipal Treasurer regarding properties that are proposed for exemption from taxation in 1981.

RECOMMENDATION

1. THAT the recommendations of the Municipal Treasurer be adopted.

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TO: MUNICIPAL MANAGER

1980 October 28

FROM: MUNICIPAL TREASURER

File: G69-1a

RE: EXEMPTIONS FROM TAXATION

RECOMMENDATIONS

1. THAT by-laws be brought forward for those properties listed in Sections 4 and 5; and
2. THAT the properties listed in Section 6 be exempted from taxation in 1981.

REPORT

1. SUMMARY

Annually it is necessary to pass by-laws and resolutions to exempt certain properties from taxation, e.g. churches, schools, athletic clubs and charitable organizations. This report lists the properties proposed for exemption in 1981.

2. STATUTORY CONDITIONS

By-laws and resolutions exempting properties in 1981 must be adopted prior to 1980 November 30.

3. CHANGES FROM 1980 EXEMPTIONS

The Parks & Recreation Commission on 1980 February 20 recommended the exemption of the following:

- Burnaby Horsemen's Association
- Burnaby Tennis Club

In addition, the following changes have occurred in 1980:

Hospital added:

- St. Michael's Centre Hospital

Church added:

- Calvary Temple

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4. CHURCHES, HOSPITALS AND SCHOOLS FOR WHICH
A BY-LAW IS REQUIRED TO EXEMPT FROM TAXATION

Section 398 of the Municipal Act exempts every building set apart and in use **111** 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 exempted. Generally, they relate only to reasonable side yards and parking areas.

To exempt from taxation in 1981, by-laws are required for the following:

1. Burnaby Taxation Exemption By-law No. 1, 1980, By-law No. 7585
 - (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, 1980, By-law No. 7586
 - (a) Burnaby General Hospital - 3880 Ingleton Avenue
3. Burnaby Taxation Exemption By-law No. 3, 1980, By-law No. 7587
 - (a) St. Michael's Centre Hospital - 7451 Sussex Avenue
4. Burnaby Taxation Exemption By-law No. 4, 1980, By-law No. 7588
 - (a) Our Lady of Mercy School - 7880 Kingsway
5. Burnaby Taxation Exemption By-law No. 5, 1980, By-law No. 7589
 - (a) Pentecostal Assembly - 5209 Hastings Street
6. Burnaby Taxation Exemption By-law No. 6, 1980, By-law No. 7590
 - (a) St. Thomas More High School - 7450 - 12th Avenue
7. Burnaby Taxation Exemption By-law No. 7, 1980, By-law No. 7591
 - (a) St. Michael's School - 9387 Holmes Street
8. Burnaby Taxation Exemption By-law No. 8, 1980, By-law No. 7592
 - (a) The Christian School Association - 8260 - 13th Avenue
9. Burnaby Taxation Exemption By-law No. 9, 1980, By-law No. 7593
 - (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 - 1600 Cliff Avenue
 - (t) Calvary Temple - 3905 Norland Avenue

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5. ATHLETIC CLUBS, ASSOCIATIONS, CHARITABLE OR PHILANTHROPIC ORGANIZATIONS FOR WHICH A BY-LAW IS REQUIRED TO EXEMPT FROM TAXATION

Section 400 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.

A by-law passed under this section requires a 2/3 majority.

To exempt from taxation in 1981 by-laws are required for the following:

1. Burnaby Taxation Exemption By-law No. 10, 1980, By-law No. 7594
 - (a) Young Men's Christian Association of Burnaby
4970 Canada Way
2. Burnaby Taxation Exemption By-law No. 11, 1980, By-law No. 7595
 - (a) South Burnaby Golden Age Society
5024 Rumble Street
3. Burnaby Taxation Exemption By-law No. 12, 1980, By-law No. 7596
 - (a) Royal Canadian Air Cadets
4. Burnaby Taxation Exemption By-law No. 13, 1980, By-law No. 7597
 - (a) Boys and Girls Clubs of Vancouver
518 South Howard Avenue
5. Burnaby Taxation Exemption By-law No. 14, 1980, By-law No. 7598
 - (a) Burnaby Tennis Club
3890 Kensington Avenue
6. Burnaby Taxation Exemption By-law No. 15, 1980, By-law No. 7599
 - (a) Burnaby Horsemen's Association
9080 Avalon Avenue

6. CHURCHES FOR WHICH A RESOLUTION IS REQUIRED TO EXEMPT FROM TAXATION


Sections 398 and 223 of the Municipal Act allow Council to give full exemption to churches by resolution.

A resolution is required to exempt the following properties from taxation in 1981:

- (1) Parish of All Saints - 7405 Royal Oak Avenue
- (2) Vancouver Heights Baptist Church - 3981 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

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- (14) New Apostolic Church - 271 Ingleton Avenue
- (15) United Church of Canada - 4304 Parker Street
- (16) West Burnaby United Church - 6050 Sussex Avenue
- (17) St. Andrews Anglican Church - 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 - 3821 Lister Street
- (23) St. John the Divine - 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
- (33) St. Alban's Church - 7717 - 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 Nelson Avenue
- (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 - 7990 Willard Street
- (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) Capitol Hill Alliance Church - 1410 Delta Avenue
- (47) St. Helen's School - 109 Ingleton Avenue
- (48) New Westminster Junior Academy - 5526 Gilpin Street



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