

RE: TAX EXEMPTION FOR THE SOUTH BURNABY GOLDEN AGE SOCIETY
5024 RUMBLE STREET

MUNICIPAL MANAGER'S RECOMMENDATION

1. THAT this report be received for information purposes.

REPORT

"Burnaby Taxation Exemption By-Law No. 2, 1981", By-Law No. 7819, is on this meeting's agenda for first, second and third readings. When this matter was referred to Council in the form of a report on 1981 November 09 (Item 1, Report No. 55), a question was raised on The South Burnaby Golden Age Society's eligibility for an exemption.

The Parks and Recreation Commission and staff recommend that an exemption be given as noted in the following memo dated 1981 November 13 to the Municipal Treasurer from the Acting Director Recreation & Cultural Services:

"It has been the policy of Parks & Recreation Commission to recommend Tax Exemption on those facilities owned and/or operated by non-profit societies providing recognized recreation opportunities to the public.

The service must also be complementary to the services and objectives of the Municipality's Recreation & Cultural Services Department. The Lochdale Hall Association, Capital Hill Hall Association and Golden Age Society provide a similar service.

It is viewed that the South Burnaby Golden Age Society provides a valuable recreation opportunity to its members. Because of the nature and location of the facility, its use is somewhat limited in comparison to Lochdale and Capital Hill Halls.

At present the Old Age Pensioners' group use it on a weekly basis to offer their members a social recreation opportunity. This was its original intent. The facility is also rented to Alcoholics Anonymous for meetings and Burnaby Public Health for baby clinics. The Lions Club use it twice per month for their meetings.

The Old Age Pensioners' group have given the Lions Club free use of the facility. In return, the Lions Club are providing the maintenance of the building and managing the rental service. This arrangement has only recently been established. The Old Age Pensioners executive and members were finding it too difficult to perform the necessary cleaning and repair work.

Although the services of the Lions Club have only been available for a short time, the Old Age Pensioners are pleased with their cooperative arrangement.

It is staff view that the Golden Age Society are providing a valuable service and should continue to receive tax exemption on the facility."

The fact that this building may occasionally be used for the playing of bingo does not, under our present policy, make it ineligible for an exemption. The Municipality has in the past made exemptions for buildings in which bingo was incidental to other uses and activities, and this case is considered to be no different in this regard.

Staff is of the opinion that the entire matter of exemptions should be reviewed, and that updated criteria or a terms of reference be established to give clear direction on tax exemptions for properties. A report on this will be submitted to Council next year.

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