

ITEM 1  
MANAGER'S REPORT NO. 55  
COUNCIL MEETING 1981 11 09

RE: EXEMPTIONS FROM TAXATION

MUNICIPAL MANAGER'S RECOMMENDATION:

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

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TO: MUNICIPAL MANAGER 1981 November 03  
FROM: MUNICIPAL TREASURER File: G69-1a

RE: EXEMPTIONS FROM TAXATION

RECOMMENDATIONS

1. THAT by-laws be brought forward to exempt those properties listed in Sections 2 and 3 from taxation in 1982; and
2. THAT the properties listed in Section 4 be exempted from taxation in 1982.

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 1982 which are the same as for 1981. Adjustments resulting from changes in areas qualifying for exemptions have been implemented.

REPORT

1. Statutory Requirements

It is a requirement of the Municipal Act that by-laws and resolutions exempting property in 1982 be adopted prior to 1981 November 30.

2. Athletic Clubs, Associations, Charitable or Philanthropic Organizations

Section 400 of the Municipal Act gives Council the authority to exempt by by-law 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.

The Parks and Recreation Commission on 1981 September 16 adopted the Administrator's recommendation that the organizations listed below continue to be tax exempt in 1982.

To exempt these properties from taxation in 1982 by-laws are required for the following:

1. Burnaby Taxation Exemption By-law No. 1, 1981, By-law No. 7818
    - (a) Young Men's Christian Association of Burnaby  
4970 Canada Way
  2. Burnaby Taxation Exemption By-law No. 2, 1981, By-law No. 7819
    - (a) South Burnaby Golden Age Society  
5024 Rumble Street
  3. Burnaby Taxation Exemption By-law No. 3, 1981, By-law No. 7820
    - (a) Royal Canadian Air Cadets
  4. Burnaby Taxation Exemption By-law No. 4, 1981, By-law No. 7821
    - (a) Boys and Girls Clubs of Vancouver  
518 South Howard Avenue
  5. Burnaby Taxation Exemption By-law No. 5, 1981, By-law No. 7822
    - (a) Burnaby Tennis Club  
3890 Kensington Avenue
  6. Burnaby Taxation Exemption By-law No. 6, 1981, By-law No. 7823
    - (a) Burnaby Horsemen's Association  
9080 Avalon Avenue
3. 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 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 the following properties from taxation in 1982, by-laws are required for:

1. Burnaby Taxation Exemption By-law No. 7, 1981, By-law No. 7824
  - (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. 8, 1981, By-law No. 7825
  - (a) Burnaby General Hospital - 3880 Ingleton Avenue
3. Burnaby Taxation Exemption By-law No. 9, 1981, By-law No. 7826
  - (a) St. Michael's Centre Hospital - 7451 Sussex Avenue

4. Burnaby Taxation Exemption By-law No. 10, 1981, By-law No. 7827  
 (a) Our Lady of Mercy School - 7880 Kingsway
5. Burnaby Taxation Exemption By-law No. 11, 1981, By-law No. 7828  
 (a) Pentecostal Assembly - 5209 Hastings Street
6. Burnaby Taxation Exemption By-law No. 12, 1981, By-law No. 7829  
 (a) St. Thomas More High School - 7450 - 12th Avenue
7. Burnaby Taxation Exemption By-law No. 13, 1981, By-law No. 7830  
 (a) St. Michael's School - 9387 Holmes Street
8. Burnaby Taxation Exemption By-law No. 14, 1981, By-law No. 7831  
 (a) The Christian School Association - 8260 - 13th Avenue
9. Burnaby Taxation Exemption By-law No. 15, 1981, By-law No. 7832  
 (a) Burnaby Unit of Jehovah's Witnesses - 5525 Short Street
10. Burnaby Taxation Exemption By-law No. 16, 1981, By-law No. 7833  
 (a) Vishva Hindu Parishad - 3885 Albert Street
11. Burnaby Taxation Exemption By-law No. 17, 1981, By-law No. 7834  
 (a) St. Andrew's Anglican Church - 3426 Smith Avenue  
 Co-ordinate No. 5205-3426  
 (b) First United Spiritualist Church - 5584 Kincaid Street  
 Co-ordinate No. 2002-5584  
 (c) The Atonement Lutheran Church - 6344 Sperling Avenue  
 Co-ordinate No. 6695-6344  
 (d) West Burnaby Church of Christ - 4830 Boundary Road  
 Co-ordinate No. 5105-4830  
 (e) Armstrong Avenue Baptist Church - 8585 Armstrong Avenue  
 Co-ordinate No. 4502-8585  
 (f) Christian Reformed Church of Burnaby - 5825 Nelson Avenue  
 Co-ordinate No. 5895-5825  
 (g) Central Evangelical Free Church - 6138 Rumble Street  
 Co-ordinate No. 3420-6138  
 (h) Brentwood Park Presbyterian Church - 1640 Delta Avenue  
 Co-ordinate No. 5945-1640  
 (i) Church of the Nazarene - 8094 - 11th Avenue  
 Co-ordinate No. 4560-8094  
 (j) Grace Lutheran Church of South Burnaby - 7283 Nelson Avenue  
 Co-ordinate No. 5895-7283  
 (k) South Burnaby Pentecostal Assembly - 5855 Imperial Street  
 Co-ordinate No. 3100-5855  
 (l) Greater Vancouver Youth for Christ - 6908 McPherson Avenue  
 Co-ordinate No. 6195-6908  
 (m) St. Theresa's Catholic Church - 5146 Laurel Street  
 Co-ordinate No. 1790-5146  
 (n) International Church of the Foursquare Gospel - 4045 Kingsway  
 Co-ordinate No. 2690-4045  
 (o) Faith Evangelical Lutheran Church - 1005 Kensington Avenue  
 Co-ordinate No. 6545-1005  
 (p) Burnaby Chinese Alliance Church - 8611 Armstrong Avenue  
 Co-ordinate No. 4502-8611

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- (q) St. Helen's Catholic Church - 3865 Pandora Street  
Co-ordinate No. 0630-3865
- (r) Cliff Avenue United Church - 1600 Cliff Avenue  
Co-ordinate No. 6835-1600
- (s) Calvary Community Church - 3905 Norland Avenue  
Co-ordinate No. 1560-3905

4. Churches and Schools 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 and schools by resolution.

A resolution is required to exempt the following properties from taxation in 1982:

- (1) Parish of All Saints South Burnaby - 7405 Royal Oak Avenue  
Co-ordinate No. 6035-7405
- (2) Vancouver Heights Baptist Church - 3981 Albert Street  
Co-ordinate No. 0630-3981
- (3) Convention of Baptist Churches of B. C. - 7135 Walker Avenue  
Co-ordinate No. 7015-7135
- (4) Italian Pentecostal Church - 380 Hythe Avenue  
Co-ordinate No. 5995-0380
- (5) Alta Vista Baptist Church - 7175 Royal Oak Avenue  
Co-ordinate No. 6035-7175
- (6) Central Park Gospel Hall - 5826 Barker Avenue  
Co-ordinate No. 5445-5826
- (7) International Church of Foursquare Gospel - 820 Sperling Avenue  
Co-ordinate No. 6695-0820
- (8) North Burnaby Kingdom Hall - 5050 Hastings Street  
Co-ordinate No. 0700-5050
- (9) Vancouver Heights Presbyterian Church - 3815 Pandora Street  
Co-ordinate No. 0600-3815
- (10) Council of Salvation Army - 4204 Hastings Street  
Co-ordinate No. 0700-4204
- (11) Ellesmere United Church - 340 Ellesmere Street  
Co-ordinate No. 6205-0340
- (12) Royal Oak Baptist Church - 5170 Norfolk Street  
Co-ordinate No. 1750-5170
- (13) New Apostolic Church - 271 Ingleton Avenue  
Co-ordinate No. 5245-0271
- (14) United Church of Canada - 4304 Parker Street  
Co-ordinate No. 0900-4304
- (15) West Burnaby United Church - 6050 Sussex Avenue  
Co-ordinate No. 5795-6050
- (16) St. Andrews Anglican Church - 3426 Smith Avenue  
Co-ordinate No. 5205-3426
- (17) New Westminster Evangelical Free Church - 7873 & 7895 Canada Way  
Co-ordinate Nos. 1770-7873 and 1770-7895
- (18) Parish of St. Nicholas Church - 3883 Triumph Street  
Co-ordinate No. 0560-3883
- (19) Westminster Gospel Chapel - 7540 - 6th Street  
Co-ordinate No. 7305-7540
- (20) South Burnaby United Church - 7551 & 7591 Gray Avenue  
Co-ordinate Nos. 5755-7551 and 5755-7591
- (21) St. Paul's United Church - 3821 Lister Street and 4484 Smith Avenue  
Co-ordinate Nos. 2200-3821 and 5205-4484
- (22) Parish of St. John the Divine - 3861, 3875 and 3891 Kingsway  
Co-ordinate Nos. 2690-3861, 2690-3875 and 2690-3891
- (23) East Burnaby United Church - 7772 Graham Avenue  
Co-ordinate No. 4434-7772

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- (24) Central Burnaby United Church - 5135 Sperling Avenue  
Co-ordinate No. 6695-5135
- (25) First Christian Reform Church - 8255 - 13th Avenue  
Co-ordinate No. 4500-8255
- (26) Parkcrest Gospel Chapel - 6641 Halifax Street  
Co-ordinate No. 1210-6641
- (27) St. Margaret's Anglican Church - 1030 Sperling Avenue  
Co-ordinate No. 6695-1030
- (28) St. Stephen's Anglican Church - 9887 Cameron Street  
Co-ordinate No. 1800-9887
- (29) First United Spiritualist Church - 5584 Kincaid Street  
Co-ordinate No. 2002-5584
- (30) B. C. Seventh Day Adventists - 7925 - 10th Avenue and 7926 - 11th Avenue  
Co-ordinate Nos. 4600-7925 and 4560-7926
- (31) Pentecostal Holiness Church - 7716 Cumberland Avenue  
Co-ordinate No. 7665-7716
- (32) St. Alban's Anglican Church - 7717 - 19th Avenue  
Co-ordinate No. 4330-7717
- (33) Presbyterian Church of Canada - 7457 Edmonds Street  
Co-ordinate No. 4310-7457
- (34) South Burnaby Church of Christ - 7485 Salisbury Avenue  
Co-ordinate No. 6895-7485
- (35) First Church of Christ Scientist - 6900 Halifax Street  
Co-ordinate No. 1210-6900
- (36) Central Evangelical Free Church - 6112 Rumble Street  
Co-ordinate No. 3420-6112
- (37) Salvation Army Canada West - 6125 Nelson Avenue  
Co-ordinate No. 5895-6125
- (38) Boundary Road Pentecostal Church - 3420 Boundary Road  
Co-ordinate No. 5105-3420
- (39) International Church of Foursquare Gospel - 4061 Kingsway  
Co-ordinate No. 2690-4061
- (40) The Lethbridge Stake Church - 5280 Kincaid Street  
Co-ordinate No. 2002-5280
- (41) Alta Vista Baptist Church - 7990 Willard Street  
Co-ordinate No. 6467-7990
- (42) Apostolic Church of Pentecost - 4950 Barker Crescent  
Co-ordinate No. 5595-4950
- (43) Parish of Christ the King Church - 4550 Kitchener Street  
Co-ordinate No. 1050-4550
- (44) Brentwood Park Alliance Church - 1410 Delta Avenue  
Co-ordinate No. 5945-1410
- (45) Mennonite Brethren Church - 4812 Willingdon Avenue  
Co-ordinate No. 5655-4812
- (46) St. Helen's School - 3894 Triumph Street  
Co-ordinate No. 0560-3894
- (47) Deer Lake School - 5526 Gilpin Street - 5526 Gilpin Street  
Co-ordinate No. 2320-5526



MUNICIPAL TREASURER

