

ITEM 9
MANAGER'S REPORT NO. 63
COUNCIL MEETING 1982 11 15

RE: LETTER FROM LIONS INTERNATIONAL CLUB, BURNABY HOST CLUB, PRESIDENT BOB HUNTER,
c/o KEN JOY, 4505 RUMBLE STREET, BURNABY, B.C. V5J 2A4
BURNABY TAXATION EXEMPTION BY-LAW NO. 2 - 1982 BY-LAW NO. 7973
SOUTH BURNABY GOLDEN AGE SOCIETY, LESSEE, 5024 RUMBLE STREET
COORDINATE 3420-5024

Item No. 10 Page 164 which follows should be dealt with at the same time as the report of the Director Recreation & Cultural Services. The recommendation of the Chief Licence Inspector will govern the disposition of this matter.

MUNICIPAL MANAGER'S RECOMMENDATIONS:

1. THAT this matter be dealt with when Item No. 10 Page 164 is considered; and
2. THAT a copy of this report be sent to Lions International Club, Burnaby Host Club, President Bob Hunter, c/o Ken Joy, 4505 Rumble Street, Burnaby, B.C. V5J 2A4, and the South Burnaby Golden Age Society, 5024 Rumble Street, Burnaby, B.C.

* * * * * 1982 NOVEMBER 10

TO : MUNICIPAL MANAGER

FROM: DIRECTOR RECREATION & CULTURAL SERVICES

RE : BURNABY TAXATION EXEMPTION BY-LAW NO. 2 - 1982 BY-LAW NO. 7973
SOUTH BURNABY GOLDEN AGE SOCIETY, LESSEE, 5024 RUMBLE STREET
COORDINATE 3420 - 5024

RECOMMENDATIONS:

1. THAT Council, from a recreation perspective, not grant exemption from taxation on the property leased by South Burnaby Golden Age Society.
2. THAT a copy of this report be sent to South Burnaby Golden Age Society.

REPORT

At its meeting of 1982 November 03 the Parks & Recreation Commission received a staff report recommending properties that qualify for inclusion in the 1983 By-Law for exemption from taxation. The Commission approved the properties listed but requested that staff review the tax exemption eligibility of the South Burnaby Golden Age Society facility at 5024 Rumble Street.

The attached staff report was distributed to the Commission on 1982 November 09 and the following recommendation was adopted through a telephone poll:

THAT the Commission from a recreation perspective recommend to Council that the property leased by South Burnaby Golden Age Society not be granted exemption from taxation and that the Lions Society be advised of their option to appeal, on behalf of the Golden Age Society, to Council for consideration under other clauses within Section 400 of the Act.



for: DENNIS GAUNT
DIRECTOR RECREATION
& CULTURAL SERVICES

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Attach.

cc: Treasurer

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DIRECTOR'S REPORT NO. 24

COMMISSION MEETING 82 11 17

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ITEM 9
MANAGER'S REPORT NO. 63
COUNCIL MEETING 1982 11 15

Re: Burnaby Taxation Exemption By-Law No. 2 1982 By-Law No. 7973
South Burnaby Golden Age Society, Lessee, 5024 Rumble Street
Coordinate 3420-5024

Recommendation:

1. THAT the Commission from a recreation perspective recommend to Council that the property leased by South Burnaby Golden Age Society not be granted exemption from taxation and that the Lions Society be advised of their option to appeal to Council for consideration under other clauses within Section 400 of the By-Law.

REPORT

The Commission at its meeting of 1982 November 03 requested that tax exemption eligibility of South Burnaby Golden Age Society facility at 5024 Rumble Street be reviewed by staff.

The Commission questioned the eligibility of the subject organization for tax exemption under Section 400 of the Municipal Act. The section under which the property has been made exempt to date covers: Recreational Facilities, Athletic or Service Clubs, Charitable and Philanthropic Organizations. Section 400 of the Municipal Act empowers Council to exempt by By-Law land or improvements or both, owned or held by an athletic or service club or association when the facilities are available for use by the public, or non-profit charitable or philanthropic organizations providing certain services to the Community.

Staff have been advised that the applicable clause covers "land, improvements or both, owned or held by an athletic or service club or association and used principally as a public park or recreation ground or for public athletic or recreational purposes".

The further review of the subject organization has revealed the following information:

- 1) The financial statement for 1981-1982 shows a bank balance after expenses of \$2,653.17.
An annual income of \$3,808.77 is from user fees and bank interest. Expenses were related to operating costs and maintenance of the facility. The financial responsibility has been taken over by the Burnaby Host Lions Activities Society.
- 2) The current user schedule is:
 - a) 52 weekly meetings for the Golden Age Society - no charge
 - b) Saturday nights - annual rental to Alcoholics Anonymous - rental charged
 - c) Wednesday nights - another Alcoholics Anonymous group - rental charged
 - d) Sundays 11 a.m. - 5 p.m., rented to Trumpeteers Wargamers Club - rental charged
 - e) Burnaby Health - once a month baby clinic - no charge
 - f) Burnaby Centennial Lions Club - 2 nights a month - rental charged
 - g) Burnaby Host Lions uses hall at least twice a month for its meetings and other events such as pancake breakfast free for O.A.P.'s, children's Christmas party, other functions.

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DIRECTOR'S REPORT NO. 24
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h) One time rentals this year were:

- Lions Valentine Dance
- N.D.P. meeting
- Kingsway Lions - Fund raising bazaar
- Sunday Baptism
- Dinner, Entertainment night for visually handicapped
- Vancouver White Cane Club
- Concerned Citizens for Drugs - information meeting.

The schedule of users activities and financial data illustrates that there is a broad non-profit community service being provided. The use of the facility however illustrates that it is not principally for public recreation purposes.

The Golden Age Society activities have reduced over the years and is now a minor aspect of the facilities functions.

Because the use of the facility is not principally for public recreation it is not appropriate to exempt it from taxes under the present clause.

Recreation and Cultural Services staff are not in a position to evaluate the eligibility of the organization under other exemption clauses. Since it is not the jurisdiction of the Commission to recommend exemption under other clauses of the exemption By-Law, it is recommended that the property be removed from the Commission's list of eligible properties and so recommend to Council.

The Burnaby Host Lions Activities Society will be advised of the Commission's decision and their option to appear as a delegation to Council.

ND:ps

cc: Municipal Manager

