

ITEM	10
MANAGER'S REPORT NO.	63
COUNCIL MEETING	1982 11 15

RE: SOUTH BURNABY GOLDEN AGE SOCIETY  
EXEMPTION FROM TAXATION  
(ITEM 11, REPORT NO. 62, 1982 NOVEMBER 08)  
(ITEM 12, SUPPLEMENTARY REPORT NO. 62, 1982 NOVEMBER 08)

MUNICIPAL MANAGER'S RECOMMENDATION:

1. THAT the recommendations of the Treasurer be adopted.

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TO: MUNICIPAL MANAGER 1982 November 12

FROM: TREASURER File: G69-1(a)

RE: SOUTH BURNABY GOLDEN AGE SOCIETY - EXEMPTION FROM TAXATION  
Item 11, Manager's Report No. 62, 82 11 08  
Item 12, Manager's Report No. 62, 82 11 08

RECOMMENDATIONS:

1. THAT the South Burnaby Golden Age Society not be granted 1983 tax exemption for the property that they lease at 4881 Rumble Street; and
2. THAT a copy of this report be sent to:  
  
South Burnaby Golden Age Society  
4881 Rumble Street  
Burnaby, B. C.  
  
Lions Club International, Burnaby Host Club  
President Bob Hunter  
i/c Ken Joy  
4505 Rumble Street  
Burnaby, B. C. V5J 2A4

SUMMARY

This report is submitted in conjunction with the item from the Director Recreation and Cultural Services regarding the Parks and Recreation Commission's decision not to support 1983 tax exemption on the property leased by the South Burnaby Golden Age Society at 4881 Rumble Street, Burnaby, B.C.

REPORT

At the meeting of 82 11 08 Council resolved to grant 1983 tax exemption to the properties set out in Item 11, Manager's Report No. 62. Withdrawn from the recommended exemptions was the Burnaby Taxation Exemption By-Law No. 2, By-Law No. 7973, covering exemption for the property leased by the South Burnaby Golden Age Society at 4881 Rumble Street. (Item 12, Manager's Report No. 62) By-Law No. 7973 was withdrawn because the Parks and Recreation Commission advised that they wished to further examine the Society's eligibility for exemption.

The Director Recreation and Cultural Services advises that the Parks and Recreation Commission reviewed the South Burnaby Golden Age Society's tax exemption and resolved that they do not qualify in 1983.

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In order for an organization to be eligible for tax exemption, other than statutory exemption, it must qualify under Section 400 of the Municipal Act, which reads:

"400. (1) Prior to November 30 in any year, the council, may by bylaw adopted by 2/3 of its members, exempt from taxation under section 273 (a), (b) and (c) for the next calendar year or, with the minister's approval and the assent of the electors, for a period not exceeding 10 years, land, improvements or both 165

- (a) owned or held, maintained and operated as a park or recreation ground or for athletic, or recreational purposes by another municipality;
- (b) 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;
- (c) not being operated for profit or gain and owned by a charitable or philanthropic organization supported in whole or in part by public funds and used exclusively to help the poor, elderly, infirm or handicapped, or as a home for the care of children.
- (d) owned and used exclusively by a horticultural or agricultural society;
- (e) owned and used for water purposes by another municipality;
- (f) in whole or in part, owned by another municipality and used for an airport, seaplane base or landing area for aircraft;
- (g) owned or held by a person or organization and operated as a private hospital licensed under the Hospital Act or an institution licensed under the Community Care Facility Act.
- (h) in whole or in part, for which a grant has been made, after March 31, 1974, under the Housing Construction (Elderly Citizens) Act."

In the case of the South Burnaby Golden Age Society, past exemptions have been granted under subsection 1(b) on recommendation of the Parks and Recreation Commission. It is the only section under which the Society could qualify for exemption.

Therefore, in view of the Parks and Recreation Commission's decision regarding tax exemption for 1983, as set out in recommendation no. 1 of the Director Recreation and Cultural Services' report, it is recommended:

THAT the South Burnaby Golden Age Society not be granted 1983 tax exemption for the property that they lease at 4881 Rumble Street, Burnaby, B. C.

For the further information of Council, the International Lions Club, owners of 4881 Rumble Street, do not qualify for tax exemption under Section 400 of the Municipal Act.

cc. Director Recreation & Cultural Services

Howard Karras  
TREASURER

