

RE: EXEMPTIONS FROM TAXATION

MUNICIPAL MANAGER'S RECOMMENDATION:

1. THAT the recommendations of the Treasurer be adopted.

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TO: MUNICIPAL MANAGER
FROM: TREASURER
RE: EXEMPTIONS FROM TAXATION

1982 November 04
File: G69-1a

RECOMMENDATIONS

1. THAT by-laws be brought forward to exempt those properties listed in Sections 2 and 3 from taxation in 1983; and
2. THAT the properties listed in Section 4 be exempted from taxation in 1983.

SUMMARY

Annually it is necessary to pass by-laws and resolutions to exempt certain properties from taxation. In cases such as churches, hospitals, schools and other similar uses there is statutory exemption for the building used for the principal purpose of the operation and the land on which such building stands ("footprint"). Additional land and buildings such as parking lots, playgrounds, landscaped areas, church halls, etc., are eligible for exemption at the discretion of Council. Also eligible for exemption at the discretion of Council are various activities such as Provincially licenced community care facilities, some charitable and philanthropic organizations, athletic clubs, and associations operating recreational facilities available to the public. This report lists the properties proposed for exemption in 1983. Adjustments resulting from changes to areas used by existing facilities have been implemented and new organizations qualifying for exemptions have been introduced. The latter are denoted by an asterisk. Apart from these changes, all other exemptions recommended are the same as for 1982.

REPORT

1. Statutory Requirements

The Municipal Act requires that by-laws and resolutions exempting property in 1983 be adopted prior to 1982 November 30.

The various exemptions are grouped according to the eligibility and means of exemption - by-law or resolution.

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

The Parks and Recreation Commission on 1982 November 03 adopted the Director Recreation and Cultural Services' recommendation that the organizations listed below qualify for exemption.

To exempt these properties from taxation in 1983, the following by-laws are required:

1. Burnaby Taxation Exemption By-law No. 1, 1982, By-law No. 7972

(a) Young Men's Christian Association of Burnaby
4970 Canada Way
Coordinate 1770-4970

2. Burnaby Taxation Exemption By-law No. 2, 1982, By-law No. 7973

(a) South Burnaby Golden Age Society, Lessee
5024 Rumble Street
Coordinate 3420-5024

3. Burnaby Taxation Exemption By-law No. 3, 1982, By-law No. 7974

(a) Royal Canadian Air Cadets
6564 Royal Oak Avenue
Coordinate 6035-6564

4. Burnaby Taxation Exemption By-law No. 4, 1982, By-law No. 7975

(a) Boys and Girls Clubs of Vancouver
518 South Howard Avenue
Coordinate 6185-0518

5. Burnaby Taxation Exemption By-law No. 5, 1982, By-law No. 7976

(a) Burnaby Tennis Club
3890 Kensington Avenue
Coordinate 6545-3890

6. Burnaby Taxation Exemption By-law No. 6, 1982, By-law No. 7977

(a) Burnaby Horsemen's Association
9080 Avalon Avenue
Coordinate 3128-9080

* 7. Burnaby Taxation Exemption By-law No. 7, 1982, By-law No. 7978

(a) Burnaby Winter Club
4990 Canada Way
Coordinate 1770-4990

* This is a new exemption. Grants equal to the amount of taxes were paid by Recreation and Cultural Services in 1981 and 1982. The 1982 taxes were \$22,501. By exempting the property there is a saving of about 50% because taxes are then not levied for other rate setting bodies.

3. Hospitals, Community Care Facilities, Schools and Churches for which a By-law is Required to Exempt from Taxation

Section 398 of the Municipal Act exempts buildings used solely as hospitals, other than private hospitals; buildings set apart and in use for the public worship of God; every building which is used as an incorporated institution of learning giving instruction equal to that furnished in a public school, and the land on which such buildings actually stand ("footprint"). Council is empowered to exempt areas of land surrounding such buildings and church halls as may be determined as necessary to the church. Staff has determined the amount of such areas that are eligible for exemption. Generally, they relate only to reasonable yards, parking areas and playgrounds.

Note: Action on this property was deferred by the Commission, but we did not have the time to modify this report. We will provide a supplementary report in this respect on Monday, 1982 November 08.

Section 400 of the Municipal Act empowers Council to exempt by by-law land and improvements when the facilities are operated as an institution licenced under the Provincial Community Care Facility Act.

To exempt the following properties from taxation in 1983, by-laws are required for:

1. Burnaby Taxation Exemption By-law No. 8, 1982, By-law No. 7979
 - (a) Burnaby General Hospital
3880 Ingleton Avenue Coordinate 5245-3880
2. Burnaby Taxation Exemption By-law No. 9, 1982, By-law No. 7980
 - (a) St. Michael's Centre Hospital
7451 Sussex Avenue Coordinate 5795-7451
- * 3. Burnaby Taxation Exemption By-law No. 10, 1982, By-law No. 7981
 - (a) L'Arche Greater Vancouver
7401 Sussex Avenue Coordinate 5795-7401
- * 4. Burnaby Taxation Exemption By-law No. 11, 1982, By-law No. 7982
 - (a) Association of Neighbourhood Houses
3755 Banff Avenue Coordinate 6107-3755
5. Burnaby Taxation Exemption By-law No. 12, 1982, By-law No. 7983
 - (a) St. Francis de Sales School
6597 Balmoral Street, 6656 Balmoral Street, 6627 Arcola Street
Coordinates 3170-6597, 3170-6656, 3220-6627
 - (b) Holy Cross School
1450 Delta Avenue Coordinate 5945-1450
 - (c) Marion High School
7650 Sapperton Avenue Coordinate 8425-7650
6. Burnaby Taxation Exemption By-law No. 13, 1982, By-law No. 7984
 - (a) Our Lady of Mercy School
7880 Kingsway Coordinate 2690-7880
7. Burnaby Taxation Exemption By-law No. 14, 1982, By-law No. 7985
 - (a) St. Thomas More High School
7450 - 12th Avenue Coordinate 4540-7450
8. Burnaby Taxation Exemption By-law No. 15, 1982, By-law No. 7986
 - (a) St. Michael's School
9387 Holmes Street Coordinate 2550-9387
9. Burnaby Taxation Exemption By-law No. 16, 1982, By-law No. 7987
 - (a) The Christian School Association
8260 - 13th Avenue Coordinate 4500-8260
10. Burnaby Taxation Exemption By-law No. 17, 1982, By-law No. 7988
 - (a) Pentecostal Assembly
5209 Hastings Street Coordinate 0700-5209
11. Burnaby Taxation Exemption By-law No. 18, 1982, By-law No. 7989
 - (a) Burnaby Unit of Jehovah's Witnesses
5525 Short Street Coordinate 3190-5525

12. Burnaby Taxation Exemption By-law No. 19, 1982, By-law No. 7990

- (a) Vishva Hindu Parishad
3885 Albert Street
Coordinate 0630-3885

13. Burnaby Taxation Exemption By-law No. 20, 1982, By-law No. 7991

- (a) St. Andrew's Anglican Church
3426 Smith Avenue
Coordinate 5205-3426
- (b) First United Spiritualist Church
5584 Kincaid Street
Coordinate 2002-5584
- (c) The Atonement Lutheran Church
6344 Sperling Avenue
Coordinate 6695-6344
- (d) West Burnaby Church of Christ
4830 Boundary Road
Coordinate 5105-4830
- (e) Armstrong Avenue Baptist Church
8585 Armstrong Avenue
Coordinate 4502-8585
- (f) Christian Reformed Church of Burnaby
5825 Nelson Avenue
Coordinate 5895-5825
- (g) Central Evangelical Free Church
6112 Rumble Street and 6138 Rumble Street
Coordinates 3420-6112, 3420-6138
- (h) Brentwood Park Presbyterian Church
1640 Delta Avenue
Coordinate 5945-1640
- (i) Church of the Nazarene
8094 - 11th Avenue
Coordinate 4560-8094
- (j) Grace Lutheran Church of South Burnaby
7283 Nelson Avenue
Coordinate 5895-7283
- (k) South Burnaby Pentecostal Assembly
5855 Imperial Street
Coordinate 3100-5855
- (l) Greater Vancouver Youth for Christ
6908 McPherson Avenue
Coordinate 6195-6908
- (m) St. Theresa's Catholic Church
5146 Laurel Street
Coordinate 1790-5146
- (n) International Church of the Foursquare Gospel
4045 Kingsway and 4061 Kingsway
Coordinates 2690-4045, 2690-4061
- (o) Faith Evangelical Lutheran Church
1005 Kensington Avenue
Coordinate 6545-1005
- (p) Burnaby Chinese Alliance Church
8611 Armstrong Avenue
Coordinate 4502-8611
- (q) St. Helen's Catholic Church
3871 Pandora Street
Coordinate 0600-3871
- (r) Cliff Avenue United Church
1600 Cliff Avenue
Coordinate 6835-1600
- (s) Calvary Community Church
3905 Norland Avenue
Coordinate 1560-3905
- (t) New Life Community Church
8765 Government Street
Coordinate 1940-8765

- * Items 3 and 4 are new exemptions. Both facilities are licenced pursuant to the Community Care Facility Act. The respective 1982 taxes are \$7,371 and \$5,616. In each case, the facilities existed prior to 1982 and were liable for full taxation. With respect to item 3, the current use did not commence in time to qualify for exemption in 1982. With respect to item 4, the organization did not pursue exemption until this year, which will be for the 1983 taxes.
- * Item 13(t) is a new church building statutorily exempt pursuant to Section 398 of the Municipal Act. The surrounding land is eligible for exemption at the discretion of Council.

4. Churches and Schools for Which a Resolution is Required to Exempt from Taxation

Section 223 of the Municipal Act allows Council to give exemption by resolution to those properties that qualify for full exemption pursuant to Section 398 of the Municipal Act.

A resolution is required to exempt the following properties from taxation in 1983:

ITEM	11
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COUNCIL MEETING	1982 11 08

- (1) Parish of All Saints South Burnaby
7405 Royal Oak Avenue Coordinate 6035-7405
- (2) Vancouver Heights Baptist Church
3981 Albert Street Coordinate 0630-3981
- (3) Convention of Baptist Churches of B.C.
7135 Walker Avenue Coordinate 7015-7135
- (4) Italian Pentecostal Church
380 Hythe Avenue Coordinate 5995-0380
- (5) Alta Vista Baptist Church
7175 Royal Oak Avenue Coordinate 6035-7175
- (6) Central Park Gospel Hall
5826 Barker Avenue Coordinate 5445-5826
- (7) International Church of Foursquare Gospel
820 Sperling Avenue Coordinate 6695-0820
- (8) North Burnaby Kingdom Hall
5050 Hastings Street Coordinate 0700-5050
- (9) Vancouver Heights Presbyterian Church
3815 Pandora Street Coordinate 0600-3815
- (10) Council of Salvation Army
4204 Hastings Street Coordinate 0700-4204
- (11) Ellesmere United Church
340 Ellesmere Street Coordinate 6205-0340
- (12) Royal Oak Baptist Church
5170 Norfolk Street Coordinate 1750-5170
- (13) New Apostolic Church
271 Ingleton Avenue Coordinate 5245-0271
- (14) United Church of Canada
4304 Parker Street Coordinate 0900-4304
- (15) West Burnaby United Church
6050 Sussex Avenue Coordinate 5795-6050
- (16) New Westminster Evangelical Free Church
7873 & 7895 Canada Way Coordinates 1770-7873, 1770-7895
- (17) Parish of St. Nicholas Church
3883 Triumph Street Coordinate 0560-3883
- (18) Westminster Gospel Chapel
7540 - 6th Street Coordinate 7305-7540
- (19) South Burnaby United Church
7551 & 7591 Gray Avenue Coordinates 5755-7551, 5755-7591
- (20) St. Paul's United Church
3821 Lister Street and 4484 Smith Avenue
Coordinates 2200-3821, 5205-4484
- (21) Parish of St. John the Divine
3861, 3875 & 3891 Kingsway Coordinates 2690-3861, 2690-3875, 2690-3891
- (22) East Burnaby United Church
7772 Graham Avenue Coordinate 4434-7772
- (23) Central Burnaby United Church
5135 Sperling Avenue Coordinate 6695-5135
- (24) First Christian Reform Church
8255 - 13th Avenue Coordinate 4500-8255
- (25) Parkcrest Gospel Chapel
6641 Halifax Street Coordinate 1210-6641
- (26) St. Margaret's Anglican Church
1030 Sperling Avenue Coordinate 6695-1030
- (27) St. Stephen's Anglican Church
9887 Cameron Street Coordinate 1800-9887
- (28) B.C. Seventh Day Adventists
7925 - 10th Avenue and 7926 - 11th Avenue
Coordinates 4600-7925, 4560-7926
- (29) Pentecostal Holiness Church
7716 Cumberland Avenue Coordinate 7665-7716
- (30) St. Alban's Anglican Church
7717 - 19th Avenue Coordinate 4330-7717

- (31) Presbyterian Church of Canada
7457 Edmonds Street Coordinate 4310-7457
- (32) South Burnaby Church of Christ
7485 Salisbury Avenue Coordinate 6895-7485
- (33) First Church of Christ Scientist
6900 Halifax Street Coordinate 1210-6900
- (34) Salvation Army Canada West
6125 Nelson Avenue Coordinate 5895-6125
- (35) Boundary Road Pentecostal Church
3420 Boundary Road Coordinate 5105-3420
- (36) The Lethbridge Stake Church
5280 Kincaid Street Coordinate 2002-5280
- (37) Alta Vista Baptist Church
7990 Willard Street Coordinate 6467-7990
- (38) Apostolic Church of Pentecost
4950 Barker Crescent Coordinate 5595-4950
- (39) Parish of Christ the King Church
4550 Kitchener Street Coordinate 1050-4550
- (40) Brentwood Park Alliance Church
1410 Delta Avenue Coordinate 5945-1410
- (41) Mennonite Brethren Church
4812 Willingdon Avenue Coordinate 5655-4812
- (42) St. Helen's School
3894 Triumph Street Coordinate 0560-3894
- (43) Deer Lake School
5526 Gilpin Street Coordinate 2320-5526

5. CONCLUSIONS

In determining that the listed properties meet the criteria for exemption under Council's discretionary powers pursuant to Sections 398 and 400 of the Municipal Act, it became apparent that there are increasing incidents in the number of organizations that are seeking tax exemption which provide a variety of community services. However, the increasing exemptions appear to constitute an erosion of the tax base. Therefore it is proposed that in 1983 we undertake an intensive review of the permissive tax exemptions. If our review indicates that significant changes in the granting of exemptions are warranted, then a report will be put forward in adequate time for Council's consideration prior to dealing with the 1984 tax exemptions.

Howard Karras
TREASURER



cc: Director Recreation &
Cultural Services