

RE: EXEMPTIONS FROM TAXATION  
MUNICIPAL MANAGER'S RECOMMENDATION:

ITEM	8
MANAGER'S REPORT NO.	63
COUNCIL MEETING	1983 10 24

1. *THAT the recommendations of the Director Finance be adopted.*

\* \* \* \* \*

TO: MUNICIPAL MANAGER  
FROM: DIRECTOR FINANCE  
RE: EXEMPTIONS FROM TAXATION

1983 October 18  
File: G69-1a

RECOMMENDATIONS

1. THAT by-laws be brought forward to exempt those properties listed in Sections 2 and 3 from taxation in 1984; and
2. THAT the properties listed in Section 4 be exempted from taxation in 1984.

SUMMARY

Statutorily, buildings used for purposes such as churches, schools, hospitals and other similar uses are exempt from taxation. Included with this exemption is the land on which the building stands ("footprint"). Additionally, Council is empowered to exempt land and buildings such as parking lots, playgrounds, church halls, etc., as may be determined as necessary to the principal purpose of the statutory exemption. Also available for exemption at the discretion of Council are properties used for 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. Annually it is necessary to pass by-laws and resolutions to exempt land and improvements within the authority of Council.

This report lists the properties proposed for exemption in 1984. Apart from adjustments resulting from changes to areas used by existing facilities, the exemptions recommended are the same as for 1983.

REPORT

1. Statutory Requirements

The Municipal Act requires that by-laws and resolutions exempting property in 1984 be adopted prior to 1983 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 two-thirds majority.

The Parks and Recreation Commission on 1983 October 05 adopted the Director Recreation and Cultural Services' recommendation that the organizations listed below qualify for exemption.

To exempt the following properties from taxation in 1984, by-laws are required for:

1. Young Men's Christian Association of Burnaby  
4970 Canada Way  
Roll No. 1770-4970
2. Burnaby Winter Club  
4990 Canada Way  
Roll No. 1770-4990
3. Burnaby Horsemen's Association  
9080 Avalon Avenue  
Roll No. 3128-9080
4. South Burnaby Golden Age Society, Lessee  
5024 Rumble Street  
Roll No. 3420-5024
5. Royal Canadian Air Cadets  
6564 Royal Oak Avenue  
Roll No. 6035-6564
6. Boys' Clubs of Vancouver, B.C.  
518 South Howard Avenue  
Roll No. 6185-0518
7. Burnaby Tennis Club  
3890 Kensington Avenue  
Roll No. 6545-3890

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 from taxation 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"). This exemption is made at the assessment level by the B.C. Assessment Authority. In addition to this basic exemption, Council is empowered to exempt additional areas of land surrounding such buildings as may be determined as necessary to the principal use. Staff has determined the amount of such areas, i.e. in addition to the footprint, that could be considered eligible for exemption. Generally, they relate only to reasonable yards, parking areas and playgrounds, and are consistent with Corporation policy for granting tax relief to the institutions listed. In those instances where only a portion of the entire parcel is being exempted, a by-law is required in order to specifically define the area, in addition to the footprint, to be exempted.

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 or as a private hospital.

To exempt the following properties from taxation in 1984, by-laws are required for:

1. St. Helen's Catholic Church  
3871 Pandora Street  
Roll No. 0600-3871
2. Vishva Hindu Parishad  
3885 Albert Street  
Roll No. 0630-3885

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3. Pentecostal Assembly  
5209 Hastings Street  
Ro11 No. 0700-5209
4. St. Theresa's Catholic Church  
5146 Laurel Street  
Ro11 No. 1790-5146
5. New Life Community Church  
8765 Government Street  
Ro11 No. 1940-8765
6. First United Spiritualist Church  
5584 Kincaid Street  
Ro11 No. 2002-5584
7. St. Michael's School and Church  
9387 Holmes Street  
Ro11 No. 2550-9387
8. Our Lady of Mercy School and Church  
7880 Kingsway  
Ro11 No. 2690-7880
9. South Burnaby Pentecostal Assembly  
5855 Imperial Street  
Ro11 No. 3100-5855
10. St. Francis de Sales School and Church  
6597 Balmoral Street, 6656 Balmoral Street, 6627 Arcola Street  
Ro11 Nos. 3170-6597, 3170-6656, 3220-6627
11. Burnaby Unit of Jehovah's Witnesses  
5525 Short Street  
Ro11 No. 3190-5525
12. Central Evangelical Free Church  
6112 Rumble Street and 6138 Rumble Street  
Ro11 Nos. 3420-6112, 3420-6138
13. The Christian School Association  
8260 - 13th Avenue  
Ro11 No. 4500-8260
14. Armstrong Avenue Baptist Church  
8585 Armstrong Avenue  
Ro11 No. 4502-8585
15. St. Thomas More High School  
7450 - 12th Avenue  
Ro11 No. 4540-7450
16. Church of the Nazarene  
8094 - 11th Avenue  
Ro11 No. 4560-8094
17. West Burnaby Church of Christ  
4830 Boundary Road  
Ro11 No. 5105-4830
18. St. Andrew's Anglican Church  
3426 Smith Avenue  
Ro11 No. 5205-3426
19. Burnaby General Hospital  
3880 Ingleton Avenue  
Ro11 No. 5245-3880
20. L'Arche Greater Vancouver  
7401 Sussex Avenue  
Ro11 No. 5795-7401
21. St. Michael's Centre Hospital  
7451 Sussex Avenue  
Ro11 No. 5795-7451
22. Grace Lutheran Church of South Burnaby  
7283 Nelson Avenue  
Ro11 No. 5895-7283
23. Holy Cross School and Church  
1450 Delta Avenue  
Ro11 No. 5945-1450
24. Brentwood Park Presbyterian Church  
1640 Delta Avenue  
Ro11 No. 5945-1640

- 25. Association of Neighbourhood Houses  
3755 Banff Avenue                      Roll No. 6107-3755  
Greater Vancouver Youth for Christ  
6908 McPherson Avenue                Roll No. 6195-6908
- 27. Faith Evangelical Lutheran Church  
1005 Kensington Avenue                Roll No. 6545-1005
- 28. The Atonement Lutheran Church  
6344 Sperling Avenue                    Roll No. 6695-6344
- 29. Cliff Avenue United Church  
1600 Cliff Avenue                        Roll No. 6835-1600
- 30. Marian Regional High School  
7650 Sapperton Avenue                 Roll No. 8425-7650

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

As in the previous Section 3, the churches and schools listed below receive their basic exemption under Section 398, i.e. building and land "footprint". This exemption is made at the assessment level by the B.C. Assessment Authority. In addition to that basic exemption, it has been determined that the remainder of the parcel of land on which the church or school stands relates to reasonable yards and parking areas. Therefore, when Council gives exemption for these yards and parking areas, the entire parcel becomes exempt. When an entire parcel is exempted, that exemption can be done by resolution of Council pursuant to Section 223.

A resolution is required to exempt the following properties from taxation in 1984:

- 1. Parish of St. Nicholas Church                      Roll No. 0560-3883  
3883 Triumph Street
- 2. St. Helen's School                                      Roll No. 0560-3894  
3894 Triumph Street
- 3. Vancouver Heights Presbyterian Church  
3815 Pandora Street                      Roll No. 0600-3815
- 4. Vancouver Heights Baptist Church  
3981 Albert Street                        Roll No. 0630-3981
- 5. Council of Salvation Army  
4204 Hastings Street                      Roll No. 0700-4204
- 6. North Burnaby Kingdom Hall  
5050 Hastings Street                      Roll No. 0700-5050
- 7. United Church of Canada  
4304 Parker Street                        Roll No. 0900-4304
- 8. Parish of Christ the King  
4550 Kitchener Street                      Roll No. 1050-4550
- 9. Parkcrest Gospel Chapel  
6641 Halifax Street                        Roll No. 1210-6641
- 10. First Church of Christ Scientist  
6900 Halifax Street                        Roll No. 1210-6900
- 11. Calvary Community Church  
3905 Norland Avenue                      Roll No. 1560-3905

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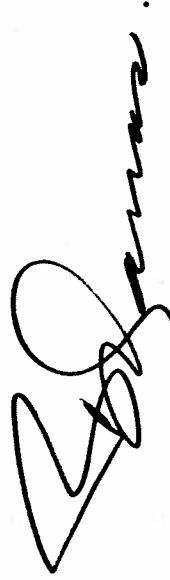
- 12. Royal Oak Baptist Church  
5170 Norfolk Street  
Ro11 No. 1750-5170
- 13. New Westminster Evangelical Free Church  
7873 & 7895 Canada Way  
Ro11 Nos. 1770-7873, 1770-7895
- 14. St. Stephen's Anglican Church  
9887 Cameron Street  
Ro11 No. 1800-9887
- 15. The Lethbridge Stake Church  
5280 Kincaid Street  
Ro11 No. 2002-5280
- 16. St. Paul's United Church  
3821 Lister Street and 4484 Smith Avenue  
Ro11 Nos. 2200-3821, 5205-4484
- 17. Deer Lake School  
5526 Gilpin Street  
Ro11 No. 2320-5526
- 18. Parish of St. John the Divine  
3861, 3875 and 3891 Kingsway  
Ro11 Nos. 2690-3861, 2690-3875, 2690-3891
- 19. International Church of the Foursquare Gospel  
4045 and 4061 Kingsway  
Ro11 Nos. 2690-4045, 2690-4601
- 20. Presbyterian Church of Canada  
7457 Edmonds Street  
Ro11 No. 4310-7457
- 21. St. Alban's Anglican Church  
7717 - 19th Avenue  
Ro11 No. 4330-7717
- 22. East Burnaby United Church  
7772 Graham Avenue  
Ro11 No. 4434-7772
- 23. First Christian Reformed Church  
8255 - 13th Avenue  
Ro11 No. 4500-8255
- 24. Burnaby Chinese Alliance Church  
8611 Armstrong Avenue  
Ro11 No. 4502-8611
- 25. B.C. Seventh Day Adventists  
7925 - 10th Avenue and 7926 - 11th Avenue  
Ro11 Nos. 4600-7925, 4560-7926
- 26. Boundary Road Pentecostal Church  
3420 Boundary Road  
Ro11 No. 5105-3420
- 27. New Apostolic Church  
271 Ingleton Avenue  
Ro11 No. 5245-0271
- 28. Central Park Gospel Hall  
5826 Barker Avenue  
Ro11 No. 5445-5826
- 29. Apostolic Church of Pentecost  
4950 Barker Crescent  
Ro11 No. 5595-4950
- 30. Mennonite Brethren Church  
4812 Willingdon Avenue  
Ro11 No. 5655-4812
- 31. South Burnaby United Church  
7551 and 7591 Gray Avenue  
Ro11 Nos. 5755-7551, 5755-7591
- 32. West Burnaby United Church  
6050 Sussex Avenue  
Ro11 No. 5795-6050
- 33. Christian Reformed Church of Burnaby  
5825 Nelson Avenue  
Ro11 No. 5895-5825

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- 34. Salvation Army Canada West  
6125 Nelson Avenue                      Roll No. 5895-6125
- 35. Brentwood Park Alliance Church  
1410 Delta Avenue                        Roll No. 5945-1410
- 36. Italian Pentecostal Church  
380 Hythe Avenue                        Roll No. 5995-0380
- 37. Parish of All Saints South Burnaby  
7405 Royal Oak Avenue                Roll No. 6035-7405
- 38. Alta Vista Baptist Church  
7175 Royal Oak Avenue and 7990 Willard Street  
Roll Nos. 6035-7175, 6467-7990
- 39. Ellesmere United Church  
340 Ellesmere Avenue                 Roll No. 6205-0340
- 40. Foursquare Gospel Church of Canada  
820 Sperling Avenue                 Roll No. 6695-0820
- 41. St. Margaret's Anglican Church  
1030 Sperling Avenue                 Roll No. 6695-1030
- 42. Central Burnaby United Church  
5135 Sperling Avenue                 Roll No. 6695-5135
- 43. South Burnaby Church of Christ  
7485 Salisbury Avenue                Roll No. 6895-7485
- 44. Convention of Baptist Churches of B.C.  
7135 Walker Avenue                 Roll No. 7015-7135
- 45. Westminster Gosepl Chapel  
7540 - 6th Street                        Roll No. 7305-7540
- 46. Pentecostal Holiness Church  
7716 Cumberland Avenue             Roll No. 7665-7716

It is recommended that by-laws to exempt from taxation in 1984 those properties as listed in sections 2 and 3 be brought forward; and

That a resolution be adopted to exempt from taxation in 1984 those properties as listed in section 4.



Howard Karras  
DIRECTOR FINANCE

cc: Director Recreation &  
Cultural Services