

ITEM 5  
MANAGER'S REPORT NO. 57  
COUNCIL MEETING 1983 09 26

RE: LETTER FROM THE FAIR HAVEN UNITED CHURCH HOMES  
WHICH APPEARED ON THE AGENDA FOR THE 1983 SEPTEMBER 19  
MEETING OF COUNCIL ( ITEM 4c)  
EXEMPTION FROM TAXATION FOR PROPERTY AT RUMBLE AND SUSSEX AVENUES

MUNICIPAL MANAGER'S RECOMMENDATION:

1. THAT the recommendation of the Director Finance be adopted.

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TO: MUNICIPAL MANAGER  
FROM: DIRECTOR FINANCE  
RE: EXEMPTION FROM TAXATION -  
FAIRHAVEN UNITED CHURCH HOME  
4341 RUMBLE STREET

1983 September 20  
File: G691a

RECOMMENDATION

1. THAT a copy of this report be sent to Mr. J.W. Meldrum, President, Fairhaven United Church Homes, 2770 East 48th Avenue, Vancouver, B.C. V5S 1G7.

SUMMARY

This report sets out the statutory tax exemption that the Fairhaven United Church Homes currently received for their elderly citizens residential and care home facilities; and the Corporation's policy of taxing land in excess of that actually occupied by buildings providing housing for elderly citizens.

REPORT

1. INTRODUCTION

At the meeting of 1983 September 19, Council received a letter from the Fairhaven United Church Homes organization requesting exemption from taxation on their elderly citizens residential and personal care facilities located at 4341 Rumble Street (corner of Rumble Street and Sussex Avenue). The facility consists of self-contained duplex cottages and a large central building in which personal care for 59 persons is provided. The latter is a Provincially licenced community care facility.

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## 2. TAXATION

Pursuant to the Municipal Act, Section 398(i), the Fairhaven organization receives statutory exemption through the B.C. Assessment Authority on their buildings and the land on which they stand ("footprint"). They are assessed for taxes on the land in excess of the footprint. The 1983 taxes for this portion of their land are \$6,590.91 and were determined using the residential class tax rate. They did not appeal the 1983 assessment on their taxable land.

Section 398(i) also provides that Council may grant exemption for an area of land surrounding the buildings. In this regard, a 1974 resolution of Council (Item 21, Report No. 76, 1974 November 18) established that tax exemptions or grants equal to taxes for elderly citizen housing be phased out and that full taxation within the power of Council be applicable in 1979. For the years 1975 to 1978 the affected organizations paid progressively increased taxes based on a reducing rate of exemption, i.e. 80% exemption in 1975 to nil in 1979. Prior to 1975, such facilities received total exemption via the statutory provisions of the Act and exemptions granted by Council, or grants equal to taxes as approved by Council.

A review of the 1974 resolution was carried out in 1982 as a result of a request from the New Vista Society. The circumstances were basically the same; exemption of taxes on land in excess of the footprint. No change in Corporation policy was implemented. (Item 8, Report No. 49, 1982 September 07).

## 3. CONCLUSION

Discussion with Mr. Meldrum, President of Fairhaven United Church Homes, determined that he is aware that they are receiving statutory exemption for the buildings and land footprints, and that he is familiar with Council's 1974 resolution regarding liability for payment of taxes on land in excess of that actually occupied by a building providing elderly citizen housing.

The policy established by the 1974 resolution is that Council does not grant tax exemption on elderly citizen housing for land in excess of the footprint.

*for*   
Howard Karras  
DIRECTOR FINANCE