

RE: EXEMPTIONS FROM TAXATION - 1985

MUNICIPAL MANAGER'S RECOMMENDATION:

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

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TO: MUNICIPAL MANAGER

FROM: DIRECTOR FINANCE

RE: EXEMPTIONS FROM TAXATION - 1985

1984 July 03  
File: G69-1a

RECOMMENDATIONS

1. THAT by-laws be brought forward to exempt those properties listed in Sections 2 and 3 from taxation in 1985; and
2. THAT the properties listed in Section 4 be exempted from taxation by resolution in 1985.

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 from taxation those land and improvements which are within the authority of Council.

This report lists the properties proposed for exemption in 1985. Apart from adjustments resulting from changes to areas used by existing facilities, the exemptions recommended are the same as for 1984. The most significant changes involve three church properties listed in section 3 of this report and identified by notes 1 & 2.

REPORT

1. Statutory Requirements

The Municipal Act requires that by-laws and resolutions exempting property in 1985 be adopted prior to 1984 August 31. The deadline for Council to take this action has been advanced by three months, from November 30 to August 31, and is consistent with amendments to Provincial legislation which advanced every assessment roll deadline by three months.

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 1984 June 06 adopted the Director Recreation and Cultural Services' recommendation that the organizations listed below qualify for exemption.

To exempt the following properties from taxation in 1985, 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. Burnaby Host Lions Activities Society  
(Occupied by South Burnaby Golden Age Society)  
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 for Exemption 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"). These are statutory exemptions 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, that is 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 1985, 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

- 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. International Church of the Foursquare Gospel  
4045 Kingsway, 4061 Kingsway  
Ro11 No. 2690-4045, 2690-4061
- 9. Parish of St. John the Divine  
3861 Kingsway, 3875 Kingsway,  
3891 Kingsway  
Ro11 No. 2690-3861, 2690-3875, 2690-3891
- 10. Our Lady of Mercy School and Church  
7880 Kingsway  
Ro11 No. 2690-7880
- 11. South Burnaby Pentecostal Assembly  
5855 Imperial Street  
Ro11 No. 3100-5855
- 12. St. Francis de Sales School and Church  
6597 Balmoral Street, 6656 Balmoral Street, 6627 Arcola Street  
Ro11 Nos. 3170-6597, 3170-6656, 3220-6627
- 13. Burnaby Unit of Jehovah's Witnesses  
5525 Short Street  
Ro11 No. 3190-5525
- 14. Central Evangelical Free Church  
6112 Rumble Street and 6138 Rumble Street  
Ro11 Nos. 3420-6112, 3420-6138
- 15. The Christian School Association  
8260 - 13th Avenue  
Ro11 No. 4500-8260
- 16. Armstrong Avenue Baptist Church  
8585 Armstrong Avenue  
Ro11 No. 4502-8585
- 17. St. Thomas More High School  
7450 - 12th Avenue  
Ro11 No. 4540-7450
- 18. Church of the Nazarene  
8094 - 11th Avenue  
Ro11 No. 4560-8094
- 19. West Burnaby Church of Christ  
4830 Boundary Road  
Ro11 No. 5105-4830
- 20. St. Andrew's Anglican Church  
3426 Smith Avenue  
Ro11 No. 5205-3426
- 21. Burnaby General Hospital  
3880 Ingleton Avenue  
Ro11 No. 5245-3880
- 22. L'Arche Greater Vancouver  
7401 Sussex Avenue  
Ro11 No. 5795-7401
- 23. St. Michael's Centre Hospital  
7451 Sussex Avenue  
Ro11 No. 5795-7451
- 24. Grace Lutheran Church of South Burnaby  
7283 Nelson Avenue  
Ro11 No. 5895-7283
- 25. Holy Cross School and Church  
1450 Delta Avenue  
Ro11 No. 5945-1450

Note 1

Note 1

Note 2

- 26. Brentwood Park Presbyterian Church  
1640 Delta Avenue      Roll No. 5945-1640
- 27. Association of Neighbourhood Houses  
3755 Banff Avenue      Roll No. 6107-3755
- 28. Greater Vancouver Youth for Christ  
6908 McPherson Avenue      Roll No. 6195-6908
- 29. Faith Evangelical Lutheran Church  
1005 Kensington Avenue      Roll No. 6545-1005
- 30. The Atonement Lutheran Church  
6344 Sperling Avenue      Roll No. 6695-6344
- 31. Cliff Avenue United Church  
1600 Cliff Avenue      Roll No. 6835-1600
- 32. Marian Regional High School  
7650 Sapperton Avenue      Roll No. 8425-7650

Note 1 With respect to items 8 and 9, portions of parking areas on these properties are being operated as commercial parking lots providing monthly rental parking spaces. The affected property is leased or rented from the church and is operated through a parking management company, which in turn is licenced to conduct a business. Those areas designated for paid monthly parking have been excluded from property tax exemptions for 1985.

Note 2 With respect to item 20, a portion of the church basement has been converted to a daycare centre operated by the Southland Corporation (operators of 7-11 Stores) for children of their employees. The appropriate area of the building and the designated playground area has been excluded from the church's property tax exemption for 1985.

In each case of the changes noted the appropriate person has been notified that Council will receive staff recommendations that those areas of the respective properties which are being used for commercial purposes will be taxable in 1985.

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 statutory exemption under Section 398, i.e. building and "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 granted by resolution of Council pursuant to Section 223 of the Act.

A resolution is required to exempt the following properties from taxation in 1985:

- 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      Roll No. 0600-3815  
3815 Pandora Street
- 4. Vancouver Heights Baptist Church      Roll No. 0630-3981  
3981 Albert Street

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
12. Royal Oak Baptist Church  
5170 Norfolk Street  
Roll No. 1750-5170
13. New Westminster Evangelical Free Church  
7873 & 7895 Canada Way  
Roll Nos. 1770-7873, 1770-7895
14. St. Stephen's Anglican Church  
9887 Cameron Street  
Roll No. 1800-9887
15. The Presbyterian Lethbridge Stake Church  
5280 Kincaid Street  
Roll No. 2002-5280
16. St. Paul's United Church  
3821 Lister Street and 4484 Smith Avenue  
Roll Nos. 2200-3821, 5205-4484
17. Deer Lake School  
5526 Gilpin Street  
Roll No. 2320-5526
18. Presbyterian Church of Canada  
7457 Edmonds Street  
Roll No. 4310-7457
19. St. Alban's Anglican Church  
7717 - 19th Avenue  
Roll No. 4330-7717
20. East Burnaby United Church  
7772 Graham Avenue  
Roll No. 4434-7772
21. First Christian Reformed Church  
8255 - 13th Avenue  
Roll No. 4500-8255
22. Burnaby Chinese Alliance Church  
8611 Armstrong Avenue  
Roll No. 4502-8611
23. B.C. Seventh Day Adventists  
7925 - 10th Avenue and 7926 - 11th Avenue  
Roll Nos. 4600-7925, 4560-7926
24. Boundary Road Pentecostal Church  
3420 Boundary Road  
Roll No. 5105-3420
25. New Apostolic Church  
271 Ingleton Avenue  
Roll No. 5245-0271

- 26. Central Park Gospel Hall  
5826 Barker Avenue      Ro11 No. 5445-5826
  
- 27. Apostolic Church of Pentecost  
4950 Barker Crescent      Ro11 No. 5595-4950
  
- 28. B.C. Confederation Mennonite Brethren Church  
4812 Willingdon Avenue      Ro11 No. 5655-4812
  
- 29. South Burnaby United Church  
7551 and 7591 Gray Avenue      Ro11 Nos. 5755-7551, 5755-7591
  
- 30. West Burnaby United Church  
6050 Sussex Avenue      Ro11 No. 5795-6050
  
- 31. Christian Reformed Church of Burnaby  
5825 Nelson Avenue      Ro11 No. 5895-5825
  
- 32. Salvation Army Canada West  
6125 Nelson Avenue      Ro11 No. 5895-6125
  
- 33. Brentwood Park Alliance Church  
1410 Delta Avenue      Ro11 No. 5945-1410
  
- 34. Italian Pentecostal Church  
380 Hythe Avenue      Ro11 No. 5995-0380
  
- 35. Parish of All Saints South Burnaby  
7405 Royal Oak Avenue      Ro11 No. 6035-7405
  
- 36. Alta Vista Baptist Church  
7175 Royal Oak Avenue and 7990 Willard Street  
Ro11 Nos. 6035-7175, 6467-7990
  
- 37. Ellesmere United Church  
340 Ellesmere Avenue      Ro11 No. 6205-0340
  
- 38. Foursquare Gospel Church of Canada  
820 Sperling Avenue      Ro11 No. 6695-0820
  
- 39. St. Margaret's of Scotland Anglican Church  
1030 Sperling Avenue      Ro11 No. 6695-1030
  
- 40. Central Burnaby United Church  
5135 Sperling Avenue      Ro11 No. 6695-5135
  
- 41. South Burnaby Church of Christ  
7485 Salisbury Avenue      Ro11 No. 6895-7485
  
- 42. Convention of Baptist Churches of B.C.  
7135 Walker Avenue      Ro11 No. 7015-7135
  
- 43. Westminster Gosepl Chapel  
7540 - 6th Street      Ro11 No. 7305-7540
  
- \*44. Pentecostal Holiness Church  
7716 Cumberland Avenue      Ro11 No. 7665-7716

It is recommended that by-laws to exempt from taxation in 1985 those properties as listed in sections 2 and 3 be brought forward; and

That a resolution be adopted to exempt from taxation in 1985 those properties as listed in section 4.

  
Howard Karras  
DIRECTOR FINANCE