

ITEM 3  
MANAGER'S REPORT NO. 44  
COUNCIL MEETING 86/07/21

RE: EXEMPTION FROM TAXATION - 1987  
THE PENTECOSTAL ASSEMBLIES OF CANADA  
4830 BOUNDARY ROAD

(IGLESIA EVANGELICA PENTECOSTAL HISPANA)

MUNICIPAL MANAGER'S RECOMMENDATION:

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

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TO: MUNICIPAL MANAGER

1986 July 15  
File: G69-1a

FROM: DIRECTOR FINANCE

RE: EXEMPTION FROM TAXATION - 1987  
THE PENTECOSTAL ASSEMBLIES OF CANADA  
(IGLESIA EVANGELICA PENTECOSTAL HISPANA)  
4830 BOUNDARY ROAD

RECOMMENDATION

1. THAT first reading be given to By-law No. 8608 appearing on the Council agenda of 1986 July 21, to exempt from taxation for 1987 certain lands of the Pentecostal Assemblies of Canada (Iglesia Evangelica Pentecostal Hispana) Church at 4830 Boundary Road.

REPORT

On 1986 July 11, the Pentecostal Assemblies of Canada applied for tax exemption for 1987 on their property at 4830 Boundary Road. This facility operates as the Iglesia Evangelica Pentecostal Hispana Church, which is the Spanish language service of the Pentecostal Assemblies of Canada.

The authority for exempting church properties is Section 398(h) of the Municipal Act.

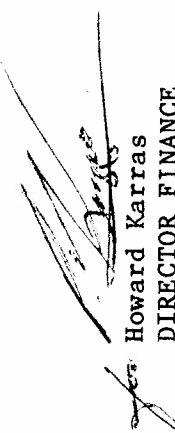
The church building and footprint are statutorily exempt as determined by the B.C. Assessment Authority. Exemption of the remainder of the property is determined by Council, and in those instances where only a portion of the parcel is exempt, a by-law is required to specifically define the area exempted. Such a by-law must be adopted by 2/3 of the members of Council prior to August 31 for the exemption to apply in the following year.

This application is presented separately from those listed in the annual tax exemption report of 1986 June 23 (Item 12, Report No. 41) because it was not received in time. The property is comprised of approximately one acre of land on which is located the church building and a residence. The exemption sought from Council is for that portion of the land used as a parking lot and driveway area as described on the meets and bounds sketch attached to exemption by-law No. 8608. The remainder of the land and a residence located thereon will appear on the tax rolls.

It is being recommended that By-law No. 8608 be given three readings on 1986 July 21 to ensure that the August 31 deadline is met.

This application meets the criteria as set out in the guidelines for permissive exemption from taxation, therefore;

It is recommended that first reading be given to By-law No. 8608 appearing on the Council agenda of 1986 July 21 to exempt from taxation for 1987 certain lands of the Pentecostal Assemblies of Canada (Iglesia Evangelica Pentecostal Hispana) Church at 4830 Boundary Road.

  
Howard Karras  
DIRECTOR FINANCE

cc: Municipal Solicitor  
Municipal Clerk  
Area Assessor