

ITEM 12
MANAGER'S REPORT NO. 41
COUNCIL MEETING 86/06/23

RE: EXEMPTIONS FROM TAXATION 1987:
PART I DETAILED GUIDELINES
PART II RENTED SCHOOL BOARD PROPERTIES AND NEW APPLICATIONS
PART III EXEMPTIONS

MUNICIPAL MANAGER'S RECOMMENDATION:

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

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TO: MUNICIPAL MANAGER 1986 JUNE 19
FROM: DIRECTOR FINANCE
SUBJECT: EXEMPTIONS FROM TAXATION 1987:
PART I Detailed Guidelines
PART II Rented School Board Properties and New Applications
PART III Exemptions

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RECOMMENDATIONS:

1. THAT Council adopt the guidelines presented in Part I of this report as the basis for assessing applications for permissive exemption from taxation; and
2. THAT bylaws be brought forward to exempt those properties listed in Part III (A) (B) and (C) from taxation in 1987; and
3. THAT Council adopt a resolution to exempt from taxation in 1987 those properties listed in Part III (D).
4. THAT the five properties listed in Part II not be exempt from taxation in 1987.

SUMMARY:

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This is the annual exemption report presented to Council as part of the Municipal process of granting permissive exemptions.

The report recommends that Council adopt a set of detailed guidelines which will ensure that the broad range of community organizations in Burnaby are dealt with consistently and receive equal treatment and consideration for tax exemption.

The guidelines have been applied to rented School Board properties which will be returned to the 1987 assessment roll by the Assessment Authority and to one new church application. Existing church and recreation property exemptions are not affected at this time or for the 1987 assessment roll.

Should Council adopt the guidelines, they then will be applied to all properties receiving permissive exemption for the 1988 assessment roll. A report on the impact of the guidelines on existing church and recreation exempted properties will be prepared for Council's consideration early in 1987. We will forward a copy of the guidelines to each of these organizations and are prepared to discuss with them how they might be affected. As part of this work we will be preparing a policy regarding community care facilities such as group homes licenced under the Community Care Facilities Act, for Council's consideration.

Statutorily, buildings used as churches, schools, hospitals and other similar uses are exempt from taxation. Included in this exemption is the building and the land on which the building stands (footprint). In addition, Council is empowered to exempt land and buildings (such as parking lots, playgrounds, church halls) as may be determined as necessary to the principle purpose of the statutory exemption. Council may also exempt properties used for activities such as charitable and philanthropic organizations, athletic clubs and associations operating recreational facilities for the public and Provincially-licensed community care facilities.

To exercise its discretion, Council must annually pass by-laws and resolutions to exempt those lands and improvements which are within their authority. This report lists the properties proposed for exemption in 1987. Changes from 1986 are:

- . 39 tenants in School Board properties are proposed for exemption. These properties had been removed from the assessment roll for 1985 and 1986 by the 1985 Court of Revision.
- . 7 of the School tenants are considered regional in nature and are being considered for 50% exemption in 1988. They will remain 100% for the 1987 assessment roll.
- . 5 School tenants are not being recommended for exemption.
- . 1 new church application has been received and is being recommended for exemption.

REPORT

There are three parts to this report. Part I outlines the detailed guidelines for assessing permissive exemptions from taxation. Part II applies these guidelines to rented School Board properties and to new applications for the 1987 assessment roll and outlines the impact the guidelines will have on the subject properties. Part III sets out the recommendations for permissive exemptions from taxation for the 1987 assessment roll.

PART I: DETAILED GUIDELINES FOR PERMISSIVE EXEMPTIONS FROM TAXATION

Council, on 1986 May 26, received a progress report from the Director Finance outlining general guidelines for determining permissive exemptions from taxation. At that time, Council was advised that detailed guidelines would be presented for their consideration and adoption in 1986 July. This section outlines the detailed guidelines.

Guidelines by definition are indications of policy or conduct. In this case they will ensure that the broad range of community organizations in Burnaby are dealt with consistently and receive equal treatment and consideration for tax exemption.

The guidelines provide structure and assist staff with assessment of applications for permissive exemption from taxation.

The spirit in using the guidelines is one of identifying the services and organizations which are the most complementary extensions of Municipal services; and for which the burden resulting from the exemption is a justifiable expense to the taxpayers of Burnaby.

To be eligible for exemption a service or an organization must conform to all of the guidelines. Given that many of the organizations are one of a kind and provide specialized, often unique services it is difficult to measure precisely whether a use conforms to the guidelines. For this reason each application for permissive exemption will be evaluated on its own merits, using the guidelines to indicate where the Municipality should consider granting support.

The following detailed guidelines are statements of intent with outlines of how they will be applied and measured.

A. Consistent with Municipal Policies, Plans, Bylaws, Codes and Regulations

Before an exemption is considered, the use must be consistent with and in support of all applicable municipal legislation. The intent of this guideline is to ensure that organizations receiving Municipal support (permissive exemption) reflect the goals, policies and general operating principles of the Municipality. For example, it would be inappropriate for the Municipality to support an organization whose charter or practices encouraged discrimination on the basis of age, sex, ethnic origin or religion. It would also be inappropriate to support organizations in situations where the use would be non-conforming to zoning or an incompatible land use.

B. Non-Profit

Organizations and individuals providing services should have no profit motive. The intent of this guideline is to ensure that Municipal support is not used for commercial or private gain.

Organizations can demonstrate that they are non-profit by being a registered charitable institution or society. The Society Act defines societies with a charitable purpose as those concerned with the relief of poverty, the advancement of education, the advancement of religion or any other purpose beneficial to the community. In the Act a society "shall not distribute any gain, profit or dividend or otherwise dispose of its assets without receiving full and valuable consideration". The act also stipulates that a society shall have at least three directors overseeing the operation and that proper accounting records be kept and made available to its members and the Provincial registrar.

Another indicator of non-profit is where a business licence is not required. Non-profit organizations do not require a business licence since they are not operating for the purpose of gain or profit (Section 497 Municipal Act).

C. Complementary Extensions to Municipal Services and Programs

Services and organizations should fulfill some basic needs or otherwise improve the quality of life for Burnaby residents.

The intent of this guideline is to ensure that support is directed toward services the Municipality would consider providing given adequate resources.

As with all of the guidelines, the responsibility is with the applicant to demonstrate how the service complements Municipal services.

Given the diverse nature of the services, the input of appropriate Municipal departments will be sought in determining when services are complementary. This assessment will also consider whether the service is needed or wanted by Burnaby residents.

D. Accessible to the Public

Services and activities should be equally available to all residents of Burnaby.

The intent of this guideline is to ensure that the organizations' regulations governing use do not prohibit the public from participation.

It is recognized that geographic location and financial means make some services and activities less accessible to residents. This guideline does not consider these influences to be exclusionary by intent.

Where special knowledge or developed skills are required as a prerequisite to participation, the knowledge should be available to the public from the organization receiving Municipal support. For example the Municipality grants the Burnaby Winter Club permissive exemption from taxation. Some basic equipment and understanding of curling are required to participate in that aspect of the facility. The club rents equipment and gives lessons to the public to fulfill this requirement.

E. Used Primarily by Burnaby Residents

While services need not be maintained exclusively for the use of Burnaby residents, they should be majority users of the service.

The intent behind this guideline is to recognize that the taxpayers of Burnaby should not become overburdened by the increasing number of regional and broader organizations locating in Burnaby and receiving exemptions from taxation.

Where the stated purpose of client group is clearly regional or broader in nature it is proposed that Burnaby accept a share, as opposed to all, of the burden resulting from permissive exemptions.

We have considered pro-rating uses and recommending exemptions accordingly, however, we feel this approach would prove unimplementable. Therefore, we propose to simply share the "regional" burden by granting 50% permissive exemptions on affected applications. To minimize the impact this change may have on some organizations we propose that the 50% exemptions be implemented for the 1988 assessment roll. Affected organizations would remain 100% exempt for 1987. This will then give them time to adjust their budgets or make representation to the Municipality for reconsideration.

This approach is possible under Section 401(1) of the Municipal Act wherein Council may exempt from taxation all or part of the taxable assessed value of land, improvements or both. As with all permissive exemptions Council must deal annually with each application in order to be seen as exercising their discretionary powers.

As outlined in Part II of this report these guidelines have been applied to rented School Board properties and to new applications for the 1987 assessment roll. Should Council adopt the guidelines, they will be applied to all properties receiving permissive exemption for the 1988 assessment roll. Existing church and recreation properties are not affected at this time or for the 1987 roll. As part of this process we will forward the guidelines to all organizations receiving permissive exemption.

As outlined in our 1986 May 26 progress report this phased approach to implementation will give Council the opportunity to consider the impact of the guidelines before they are applied to existing exemptions. A report on the impact of the guidelines on existing church and recreation exempted properties will be prepared for Council's consideration early in 1987.

At that time we will address an issue which has come to light concerning community care facilities, private hospitals and group homes licenced under the Community Care Facilities Act.

Presently, under Section 400(1)(c) of the Municipal Act, Council may exempt from taxation facilities "not being operated for profit or gain and owned by a charitable or philanthropic organization supported in whole or in part by public funds and used exclusively to help the poor, elderly, infirmed or handicapped, or as a home for the care of children". While there are a considerable number of these facilities in Burnaby, to date, only a few have applied for and/or been granted exemption. We believe that where facilities are primarily residential in nature, they should not qualify for exemption because they are not complementary extensions to Municipal services and programs.

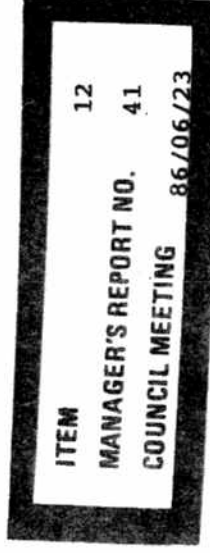
This position takes into consideration the policy established by Council in 1974 which phased out tax exemptions and/or grants to defray taxes on elderly citizens' projects so that commencing in 1979 full taxation within the power of Council would apply to all such projects. The intent of this policy was to stop the erosion of the municipal tax base which was occurring from the increasing numbers of elderly citizens housing projects being built in Burnaby and which were applying for permissive exemption from taxation. The feeling at the time was that elderly citizens make use of many municipal services and should therefore assist in paying for them.

Applying the same reasoning to community care facilities, such as group homes licenced under the Community Care Facilities Act as Council did to elderly citizens projects, the residents in these homes use municipal services and should therefore pay taxes to support them. It would be consistent for Council to adopt such a position, and would serve to maintain a policy of not granting exemptions from taxation to uses which are primarily residential in nature. It would also serve to maintain the Municipal tax base.

Recognizing that such a policy might result in some facilities losing the exemption status they presently enjoy, we will be providing an opportunity for affected organizations to input.

We raise this issue at this time to make Council aware. We will present a policy for their consideration as part of a report in early 1987.

At this time we recommend that Council adopt the guidelines presented in this part of the report as the basis for assessing applications for permissive exemption from taxation.



PART II: IMPACT OF GUIDELINES ON RENTED SCHOOL BOARD PROPERTIES AND NEW APPLICATIONS FOR THE 1987 ASSESSMENT ROLL

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The recommended guidelines have been applied to rented School Board properties which will be returned to the roll by the Assessment Authority and to one new application for the 1987 assessment roll.

A. Rented School Board Properties

There are currently 45 organizations renting school properties from the Burnaby School District. These properties were removed from the 1985 and 1986 rolls by the 1985 Court of Revision. During 1985, the Municipal Act was amended to permit Council to exempt from taxation portions of school buildings that a non-profit organization occupies as a tenant. According to the Assessment Authority these properties will be added to the 1987 assessment roll. We have informed all of the tenants in question that they are being returned to the assessment roll, and have asked them to complete an application in order to be considered for exemption from 1987 taxation. A copy of the 1986 May 22 progress report on guidelines for permissive exemption has also been forwarded to each organization.

Under the guidelines outlined in Part I of this report, 33 of the 45 renters of school properties will be recommended for 100% permissive exemption in 1987; 7 will be recommended for 100% exemption in 1987 and considered for a 50% regional designation in 1988; and 5 will not be recommended for exemption.

The impact of the guidelines appears greater because several organizations were granted exemption from taxation for 1985 and 1986 under the "blanket" ruling of the 1985 Court of Revision. In fact the 5 organizations not being recommended for exemption would not have been supported prior to the guidelines and are not recommended for 1987 exemptions for the following reasons:

1. Canadian Union of Public Employees Local 379
250 Willingdon Ave.
 - this is a business office which is not considered a complementary extension to Municipal services.
2. A.B.C. Industrial Emergency Care Training School
5310 Woodsworth Street
 - this is a trade school requiring a business licence and does not qualify as a non-profit organization.
3. The Learning Laboratory
3963 Brandon Street
 - this operates as a business with a business licence and does not qualify as a non-profit organization.
4. Burnaby Civic Employees Union Local 23
4433 Irmin Street
 - this is a business office which is not considered a complementary extension to Municipal services.
5. The Church of the Universal Brotherhood
4433 Irmin Street
 - this is an illegal non-conforming use under the Burnaby Zoning Bylaw and as such does not conform to applicable Municipal legislation.

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The 1986 tax value of these 5 organizations to the Municipality and all other rate setting bodies is approximately \$15,200. The Municipal share alone is \$6,800.

It is recommended that the five properties listed above not be exempt from taxation in 1987.

Aside from the 5 organizations that are not being recommended for exemption, the guidelines affect 7 organizations which are clearly regional or broader in nature.

The 1986 tax value of these 7 organizations is approximately \$51,000 for all rate setting bodies, 50% of which (\$25,500) would become tax revenue in 1988. At the 50% rate the Municipal share alone would be \$11,250 in 1988.

The seven organizations which are being considered for regional designation, 100% exemption in 1987 and 50% exemption in 1988 are:

1. Dorset College
250 Willingdon Avenue
 - is a registered society offering a range of educational programs including teaching English to Chinese students. Students are drawn from around the region.
 2. Carpentry Apprenticeship Joint Board of B.C.
250 Willingdon Ave.
 - is a non-profit educational/apprenticeship program co-sponsored by the union, the employer and P.V.I., open to the public and drawing from a regional client group.
 3. Burnaby Unemployment Action Centre
250 Willingdon Avenue
 - is a non-profit service open to the public providing counselling, guidance and other assistance in helping people toward employment
 - co-sponsored by the union, employers and the United Way and serves a regional client group.
 4. Columbia College
6037 Marlborough Avenue
 - is a non-profit educational institution registered as a society offering university level courses - students are drawn from a regional area.
 5. Boy Scouts of Canada
250 Willingdon Avenue
 - this is a regional administration office for the Scouts.
 6. W.S.Womens Skill Development Society of B.C.
4340 Carson Street
 - this is a non-profit counselling and assistance service for women with a regional client group.
 7. Institute of Communications Art
5787 Marine Drive
 - this is a non-profit registered society operating an educational trade school - students are drawn from a regional area.
- Items 1 to 7 are included in Part III, EXEMPTIONS, Section (A).
School Board Properties.

In order to minimize the impact of this change on the 7 regional organizations we propose that the 50% exemption be implemented for the 1988 assessment roll. These organizations would remain at 100% exemption for 1987. This will give them time to adjust their budget or make representation to the Municipality for reconsideration.

We will notify these organizations following Council's consideration of this report.

B. New Applications

We have received one new application for permissive exemption from taxation for the 1987 assessment roll. It is from the Governing Council of the Salvation Army Canada West for the Cariboo Hill Temple, 7195 Cariboo Road.

This is a branch facility of the Salvation Army intended to serve the local community. It conforms to all of the guidelines and is therefore eligible to be considered for permissive exemption. A recommendation in support on this organization's application for exemption is included in Section D of Part III, Item 45.

PART III: EXEMPTIONS

A. School Board Properties

Section 400 of the Municipal Act empowers Council to exempt from taxation, by bylaw adopted by two-thirds of its members, school board facilities rented or leased by a non-profit organization.

To exempt tenants of the following properties from taxation for 1987, bylaws are required for:

Duthie-Union School
7231 Francis Street
Roll No. 0740-7231

1. Capitol Hill Day Care Society
2. Simon Fraser University

Parkcrest School
6055 Halifax Street
Roll No. 1210-6055

3. Faith Church Nursery School

Burnaby Central School
4939 Canada Way
Roll No. 1770-4935

4. Association for Community Education

Cameron School
9540 Erickson Drive
Roll No. 1834-9540

5. Burnaby Y.M.C.A.

Inman School
3963 Brandon Street
Roll No. 2440-3963

6. Burnaby Y.M.C.A.

Windsor School
6166 Imperial Street
Roll No. 3100-6166

7. Garden Village Pre-School

Sussex School
4443 Irmin Street
Roll No. 3380-4443



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Riverside School
7855 Meadow Avenue

Roll No. 6337-7855

37. The Society for the Education of Children with Specific Learning Disabilities (The Kenneth Gordon School)

Burnaby North School
751 Hammarskjold Drive

Roll No. 6463-0751

38. C.A.S.I. (Comitata Attivita Scolastiche Italiane)

It is recommended that a bylaw to exempt from taxation in 1987 those properties listed in Part III (A) be brought forward.

B. Recreational Facilities, Athletic or Service Clubs, Charitable and Philanthropic Organizations

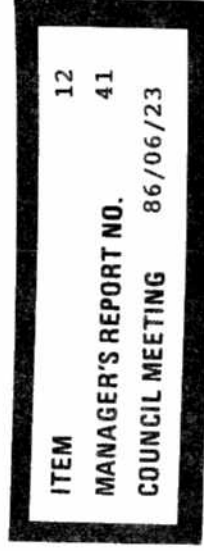
Section 400 of the Municipal Act empowers Council to exempt by bylaw land or improvements or both, owned or held by an athletic or service club or association when the facilities are available for use by the public, or non-profit charitable or philanthropic organizations providing certain services to the community. A bylaw enacted for these exemptions requires approval of two-thirds of Council.

The Parks and Recreation Commission on 1986 June 04 adopted the Director Recreation and Cultural Services' recommendation that the organizations listed below qualify for exemption.

To exempt the following properties from taxation in 1987 bylaws are required for:

1. Burnaby B.M.X. Association
7666 Barnet Road
Roll No. 0690-7666
2. Young Men's Christian Association of Burnaby
4970 Canada Way
Roll No. 1770-4970
3. Burnaby Winter Club
4990 Canada Way
Roll No. 1770-4990
4. Burnaby Horsemen's Association
9080 Avalon Avenue
Roll No. 3128-9080
5. Burnaby Host Lions Activities Society
(Occupied by South Burnaby Golden Age Society)
5024 Rumble Street
Roll No. 3420-5024
6. Royal Canadian Air Cadets
6564 Royal Oak Avenue
Roll No. 6035-6564
7. Boys' Clubs of Vancouver, B.C.
518 South Howard Avenue
Roll No. 6185-0518
8. Burnaby Tennis Club
3890 Kensington Avenue
Roll No. 6545-3890

It is recommended that bylaws to exempt from taxation in 1987 those properties listed in Part III (B) be brought forward.



C. Hospitals, Community Care Facilities, Schools and Churches for which a Bylaw 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 exempted, a bylaw 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 bylaw, adopted by two-thirds approval, 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 1987, bylaws are required for:

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| 1. St. Helen's Catholic Church
3871 Pandora Street | Roll No. 0600-3871 |
| 2. Vishva Hindu Parishad of B.C.
3885 Albert Street | Roll No. 0630-3885 |
| 3. Aga Khan Foundation Canada
4040 Canada Way | Roll No. 1770-4040 |
| 4. St. Theresa's Catholic Church
5146 Laurel Street | Roll No. 1790-5146 |
| 5. New Life Community Church
8765 Government Street | Roll No. 1940-8765 |
| 6. First United Spiritualist Church
5584 Kincaid Street | Roll No. 2002-5584 |
| 7. St. Michael's School and Church
9387 Holmes Street | Roll No. 2550-9387 |
| 8. Foursquare Gospel Church of Canada
4045 Kingsway, 4061 Kingsway | Roll No. 2690-4045 |
| 9. Parish of St. John the Divine
3861 Kingsway, 3875 Kingsway
3891 Kingsway | Roll No. 2690-3861
2690-3875, 2690-3891 |
| 10. Our Lady of Mercy School and Church
7880 Kingsway | Roll No. 2690-7880 |
| 11. South Burnaby Pentecostal Assembly
5855 Imperial Street | Roll No. 3100-5855 |
| 12. St. Francis de Sales School and Church
6597 & 6656 Balmoral Street,
6627 Arcola Street | Roll No. 3170-6597
3170-6656 3220-6627 |

13. Burnaby Unit of Jehovah's Witnesses
5525 Short Street Roll No. 3190-5525

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14. Central Evangelical Free Church
6112 Rumble Street Roll No. 3420-6112

15. The Christian School Association
8260 - 13th Avenue Roll No. 4500-8260

16. Armstrong Avenue Baptist Church
8585 Armstrong Avenue Roll No. 4502-8585

17. St. Thomas More High School
7450-12th Avenue Roll No. 4540-7450

18. Church of the Nazarene
8094-11th Avenue Roll No. 4560-8094

19. St. Andrew's Anglican Church
3426 Smith Avenue Roll No. 5205-3426

20. Burnaby General Hospital
3880 Ingleton Avenue Roll No. 5245-3880

21. L'Arche Foundation of B.C.
7401 Sussex Avenue Roll No. 5795-7401

22. St. Michael's Centre Hospital Society
7451 Sussex Avenue Roll No. 5795-7451

23. Grace Lutheran Church of South Burnaby
7283 Nelson Avenue Roll No. 5895-7283

24. Holy Cross School and Church
1450 Delta Avenue Roll No. 5945-1450

25. Brentwood Park Presbyterian Church
1640 Delta Avenue Roll No. 5945-1640

26. Association of Neighbourhood Houses
3755 Banff Avenue Roll No. 6107-3755

27. Canadian Ramgarhia Society
6908 McPherson Avenue Roll No. 6195-6908

28. Faith Evangelical Lutheran Church
1005 Kensington Avenue Roll No. 6545-1005

29. The Atonement Lutheran Church
6344 Sperling Avenue Roll No. 6695-6344

30. Cliff Avenue United Church
1600 Cliff Avenue Roll No. 6835-1600

31. N.W. Branch Pentecostal Holiness Church
7716 Cumberland Avenue Roll No. 7665-7716

32. Marian Regional High School
7650 Sapperton Avenue Roll No. 8425-7650

It is recommended that bylaws to exempt from taxation in 1987 those properties as listed in Part III (C) be brought forward.

18. St. Paul's United Church
3821 Lister Street &
4484 Smith Avenue

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Roll No. 2200-3821
5205-4484

19. Deer Lake School
5526 Gilpin Street

Roll No. 2320-5526

20. Presbyterian Church of Canada
7457 Edmonds Street

Roll No. 4310-7457

21. St. Alban's Anglican Church
7717 - 19th Avenue

Roll No. 4330-7717

22. East Burnaby United Church
7772 Graham Avenue

Roll No. 4434-7772

23. First Christian Reformed Church
8255 - 13th Avenue

Roll No. 4500-8255

24. Burnaby Chinese Alliance Church
8611 Armstrong Avenue

Roll No. 4502-8611

25. B.C. Seventh Day Adventists
7925 - 10th Avenue &
7926 - 11th Avenue

Roll No. 4600-7925
4560-7926

26. Boundary Road Pentecostal Church
3420 Boundary Road

Roll No. 5105-3420

27. New Apostolic Church
271 Ingleton Avenue

Roll No. 5245-0271

28. Central Park Gospel Hall
5826 Barker Avenue

Roll No. 5445-5826

29. Apostolic Church of Pentecost
4950 Barker Crescent

Roll No. 5595-4950

30. B.C. Confederation Mennonite Brethren Church
4812 Willingdon Avenue

Roll No. 5655-4812

31. South Burnaby United Church
7551 & 7591 Gray Avenue

Roll No. 5755-7551
5755-7591

32. West Burnaby United Church
6050 Sussex Avenue

Roll No. 5795-6050

33. Christian Reformed Church of Burnaby
5825 Nelson Avenue

Roll No. 5895-5825

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. Maranatha Tabernacle
380 Hythe Avenue

Roll No. 5995-0380

37. Parish of All Saints South Burnaby
7405 Royal Oak Avenue

Roll No. 6035-7405

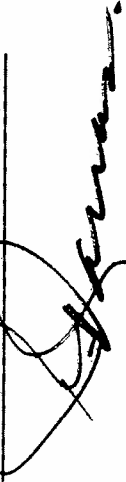
38. Alta Vista Baptist Church
7175 Royal Oak Avenue &
7990 Willard Street

Roll No. 6035-7175
6467-7990

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| 39. Ellesmere United Church
340 Ellesmere Avenue | Roll No. 6205-0340 |
| 40. St. Margaret's of Scotland Anglican Church
1030 Sperling Avenue | Roll No. 6695-1030 |
| 41. Central Burnaby United Church
5135 Sperling Avenue | Roll No. 6695-5135 |
| 42. South Burnaby Church of Christ
7485 Salisbury Avenue | Roll No. 6895-7485 |
| 43. Convention of Baptist Churches of B.C.
7135 Walker Avenue | Roll No. 7015-7135 |
| 44. Westminster Gospel Chapel
7540-6th Street | Roll No. 7305-7540 |
| 45. The Governing Council of the Salvation Army Canada West
7195 Cariboo Road
(New Facility) | Roll No. 8045-7195 |

It is recommended that a resolution be adopted by Council to exempt from taxation in 1987 those properties listed in Part III (D).



Howard Karras
DIRECTOR FINANCE

RE/PK:mdw
CC: Director Recreation & Cultural Services
Municipal Clerk
Municipal Solicitor
Director Planning & Building Inspection
Area Assessor, B.C.A.A.
Secretary Treasurer, School District No. 41

