

ITEM 1
MANAGER'S REPORT NO. 47
COUNCIL MEETING 87/07/27

RE: EXEMPTION FROM TAXATION - 1988
DANISH EVANGELICAL LUTHERAN CHURCH OF VANCOUVER
6010 KINCAID STREET

MUNICIPAL MANAGER'S RECOMMENDATION:

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

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TO: MUNICIPAL MANAGER

87 07 22

FROM: DIRECTOR FINANCE

FILE: G69-1a

RE: EXEMPTION FROM TAXATION - 1988
DANISH EVANGELICAL LUTHERAN CHURCH OF VANCOUVER
6010 KINCAID STREET

RECOMMENDATION

1. THAT the Danish Evangelical Lutheran Church of Vancouver, Roll No. 2002-6010, be exempted from taxation for 1988; and
2. THAT a copy of this report be sent to the Danish Evangelical Lutheran Church of Vancouver.

REPORT

As a result of a Provincial audit of the B.C. Assessment Authority, it was found that the Danish Evangelical Lutheran Church of Vancouver had been inadvertently granted a statutory tax exemption for 1987 on their entire property at 6010 Kincaid Street.

The B.C. Assessment Authority intends to correct the error for the 1988 tax roll, which would leave the Danish Evangelical Lutheran Church in the position of having no tax exemption on the area outside of the building and footprint.

The Danish Evangelical Lutheran Church has now submitted an application for permissive property tax exemption for 1988 on the property surrounding the building and footprint of 6010 Kincaid Street.

The authority for exempting church property is Section 398(h) of the Municipal Act, which states:

Unless otherwise provided in this act, the following property is exempt from taxation to the extent indicated:

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(h) a building set apart and in use for the public worship of God, a church hall which the council considers is necessary to it, the land on which the building or hall stands and an area of land surrounding the building or hall determined by council.

The basic exemption of the church building and the footprint is a statutory exemption made by the B.C. Assessment Authority. Exemption of the remainder of the property is as determined by Council, and in those instances where the entire parcel is exempted, that exemption can be granted by resolution of Council pursuant to Section 223 of the Act.

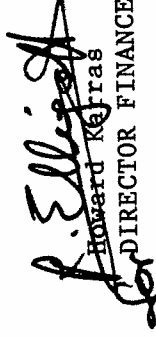
We have reviewed this application, inspected the site, and have concluded that the Danish Evangelical Lutheran Church of Vancouver meets the requirements of the Municipal Act and of Council's guidelines for assessing permissive exemption from taxation. We have also concluded that all land surrounding the building qualifies for permissive exemption from taxation.

It is recommended that the Danish Evangelical Lutheran Church of Vancouver, Roll No. 2002-6010, be exempted from taxation for 1988

It is also recommended that a copy of this report be sent to the Danish Evangelical Lutheran Church of Vancouver.

RPA:ah

cc. Area Assessor
B. C. Assessment Authority
Municipal Solicitor


Howard Keffras
DIRECTOR FINANCE