

ITEM SUPPLEMENTARY 23
MANAGER'S REPORT NO. 44
COUNCIL MEETING 87/06/29

RE: EXEMPTION FROM TAXATION 1988
(Item 23, Report No. 35, 1986 May 22)
(Item 12, Report No. 41, 1986 June 23)
(Item 2, Report No. 15, 1987 March 02)

MUNICIPAL MANAGER'S RECOMMENDATION:

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

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TO: MUNICIPAL MANAGER

87 06 24

FROM: DIRECTOR FINANCE

FILE: G69-1a

RE: EXEMPTION FROM TAXATION 1988
(Item 23, Report No. 35, 1986 May 22)
(Item 12, Report No. 41, 1986 June 23)
(Item 2, Report No. 15, 1987 March 02)

RECOMMENDATIONS

1. THAT Council continue their 1974 policy that full taxation within the power of Council should apply to seniors housing; and that this policy be extended to include community care facilities, licenced group homes, private hospitals and assisted family housing; and
2. THAT by-laws be brought forward to exempt those properties listed in Part IV A (1-29), B and C from 100% of taxation in 1988 and those properties listed in Part IV A (30-38) from 50% of taxation in 1988; and
3. THAT Council adopt a resolution to exempt totally from taxation in 1988 those properties listed in Part IV D; and
4. THAT the seven properties listed in Part III C (1-7) not be exempt from taxation in 1988.

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SUMMARY

This is the annual exemption report presented to Council as part of the Municipal process of granting permissive exemptions. The recommendations for exemption in 1988 are the same as those approved by Council for 1987, with the following exceptions:

1. Implementation of Council's guidelines for assessing permissive exemptions on the land surrounding churches, schools and hospitals has been delayed pending the outcome of the Municipal appeal to the Supreme Court.
2. This report recommends that Council reiterate their 1974 policy regarding taxation on housing for the elderly and extend that policy to cover community care and similar facilities. Including senior's housing the 1987 gross taxes on these facilities for all rate setting bodies is in excess of \$1.1 million. The general municipal share is approximately \$500,000.

The intent of this proposal is to avoid the considerable erosion of the Municipal tax base which would occur if the Municipality were to approve exemptions on these facilities. While some of these organizations have approached the Municipality, to date only two have been approved by Council for exemption.
4. If the proposed policy is adopted, these two organizations would remain tax exempt for 1988, and would become 50% taxable in 1989, and 100% taxable in 1990. The 1987 gross property taxes for these two organizations for all rate setting bodies, would have been \$22,644 without the exemption approved by Council. The general municipal share of the 1987 taxes would have been \$10,593.
3. Nine tenants in School Board properties are proposed for 50% exemption in 1988 as they are considered to be regional in nature. All eligible tenants renting school property received 100% tax exemption in 1987. The result is that these tenants will pay taxes totalling about \$21,300 in 1988, of which the municipal share is \$9,900.
4. Three school tenants, and four other organizations have applied for exemption in 1988 and are not being recommended on the basis that they do not meet Council's guidelines or would not be eligible should Council approve the recommended policy on community care and similar facilities.

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 principal purpose of the statutory exemption. Council may also exempt various other properties used for such activities as charitable and philanthropic organizations, athletic clubs and associations operating recreational facilities for the public.

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 1988.

REPORT

There are four parts to this report. Part I reviews the progress which has been made in implementing Council's guidelines for assessing applications for permissive exemption from taxation. Part II outlines a policy on exemptions for seniors housing and community care facilities for Council's consideration. Part III discusses new applications and changes in the status of existing exemptions under Section 400 of the Municipal Act which are being considered for permissive exemption in 1988. Part IV sets out the recommendations for permissive exemptions from taxation for the 1988 assessment roll.

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PART I: PROGRESS ON GUIDELINE IMPLEMENTATION

Council on 1986 June 23 adopted a set of guidelines as the basis for assessing applications for permissive exemption from taxation. The guidelines ensure that organizations recommended for permissive exemption under Section 398 and 400 of the Municipal Act are:

- a) consistent with municipal policies, plans, by-laws, codes and regulations
- b) non-profit
- c) complementary extensions to municipal services and programs
- d) accessible to the public
- e) used primarily by Burnaby residents

Council adopted the guidelines to ensure that the broad range of community organizations in Burnaby are dealt with consistently and receive equal treatment and consideration for tax exemption. 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.

In adopting the guidelines, Council supported a phased approach to implementation. This approach would, in time, see the guidelines applied to all types of permissive exemptions including churches and recreational properties.

As reported to Council on 1987 March 02, we have delayed applying the guidelines to organizations applying for exemption in 1988 under Section 398 of the Municipal Act (primarily churches, schools and hospitals) pending the outcome of a case which is scheduled to come before the Supreme Court in the near future. The issue centres on the Municipal appeal of the Supreme Court's decision that the wording in Section 398 of the Municipal Act requires Council to determine "how much" surrounding land is to be exempted, as opposed to "whether or not" these should be an exemption.

We have applied the guidelines to all applications which will be considered by Council for 1988 exemption under Section 400 of the Municipal Act. This includes primarily organizations renting School Board properties and recreational/service organizations.

PART II - POLICY ON SENIORS HOUSING AND COMMUNITY CARE FACILITIES

An issue identified in the 1986 June Council report for further investigation and a report back to Council was the extent to which Council's 1974 policy phasing out exemptions/grants on seniors housing covers the range of seniors facilities in the Municipality today. This included a review of exemptions for housing in the form of community care facilities, private hospitals and group homes licenced under the Community Care Facilities Act.

Central to both of these issues is the fact that there are considerable numbers of these facilities in Burnaby. Approval of an exemption from taxation for any one may result in applications from all similar facilities. This could result in a considerable financial burden to the Municipality. Council on 1974 November 18 "adopted the principle of phasing 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 will 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. We believe this continues to be valid.

While no permissive exemptions have been granted to elderly citizens housing since 1974, it is becoming increasingly difficult to assess the eligibility for permissive exemption between housing for the elderly, and community care facilities for seniors, disabled, persons in crisis and limited income households. There are presently more than 100 housing and care facilities in Burnaby. The 1987 gross taxes on these facilities for all rate setting bodies is in excess of \$1.1 million. The general Municipal share is approximately \$500,000.

Our review of exemptions for community care facilities has lead us into considering who is ultimately responsible for providing seniors housing and community care facilities. The senior levels of government and the Regional District have in the past and are likely to continue in the future providing assistance to construct and operate seniors housing and community care facilities. While our Municipality has provided opportunities for these facilities to locate in Burnaby, it has not been a primary responsibility of the Municipality to do so. This is not to suggest that Burnaby should not support these facilities. In fact the Municipal Health Department provides considerable amounts of assistance to many people living in seniors housing and community care facilities. Rather the point is that the provision and operation of these facilities have normally been beyond the responsibility of the Municipality.

Most important, is the question of who will pay for the municipal services used by the growing numbers of persons in seniors housing and community care facilities. IF the Municipality were to begin granting tax exemptions to such facilities. We have concluded that granting tax exemption to seniors housing and care facilities would unfairly pass a growing burden of taxation onto the taxpayers of Burnaby. We therefore believe it is appropriate to reinforce the 1974 policy regarding taxation on housing for the elderly and to extend the policy to include community care and similar facilities.

It is recommended that Council continue their 1974 policy that full taxation within the power of Council should apply to seniors housing; and that this policy be extended to include community care facilities, licenced group homes, private hospitals, and assisted family housing.

PART III: DISCUSSION OF NEW APPLICATIONS AND CHANGES IN THE STATUS OF EXISTING EXEMPTIONS FOR 1988.

A. The Municipality granted permissive exemption to two community care facilities in 1987. These facilities would no longer be granted permissive exemption should Council approve the proposed policy in Part II. In order to provide these organizations time to adjust their budgets to include taxes, we are recommending the following organizations for 100% exemption in 1988, 50% exemption in 1989, and no exemption in 1990.

1. Rehabilitation and Counselling Services
3755 Banff Avenue
2. L'Arche Greater Vancouver-Sussex
7401 Sussex Avenue

The 1987 gross property taxes for these two organizations for all rate setting bodies would have been \$22,644 without the exemption approved by Council. The general municipal share of the 1987 taxes would have been \$10,593. We will inform these organizations once Council has had an opportunity to consider the proposed policy.

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B. Several organizations renting School Board properties were considered to be regional or broader in nature when we reported to Council last year. These organizations were granted 100% exemption in 1987 with the understanding that they would be eligible for 50% in 1988. The following organizations are proposed for 50% exemption in 1988.

1. Canadiana Costume Society Sussex School
2. Vancouver Childbirth Association Riverway West School
3. Women's Skills Development Workshop
4. Institute of Communications Art Glenwood School
5. B. C. Parents in Crisis Burnaby Heights School
6. Dorset College
7. Carpentry Apprenticeship Joint Board
8. Burnaby Unemployment Action Centre
9. Columbia College Royal Oak School

The 50% portion of the 1987 gross property taxes for these nine organizations for all rate setting bodies would have been \$21,300 without the exemption approved by Council. The general municipal share of the 1987 taxes would have been \$9,900. We have discussed the 50% eligibility designation with all of these organizations.

C. Seven organizations have applied for permissive exemption from taxation in 1988 and are not being recommended for the following reasons:

1. Headwork:
 4443 Irmin Street - this organization rents space in Sussex School and was granted 100% exemption in 1987. Further investigation arising from the 1988 application determined that Headwork does not qualify as a non-profit operation.
2. Little Bear Pre-School
7777 Mayfield Street - this pre-school is located in Lakeview School. It is not registered as nor does it operate as a non-profit organization.
3. Sandbox Pre-School:
1351 Gilmore Avenue - this organization rents space in Kitchener School and was granted 100% exemption in 1987. Further review arising from the 1988 application determined that Sandbox Pre-School does not qualify as a non-profit organization.
4. L'Arche Foundation of B.C.
4560 Imperial Street - this is a specialized residential care facility for the mentally retarded. It is not being recommended as it is a licenced group home and would not be eligible under the policy proposed in Part II of this report.
5. Central Park Manor
3730 Burke Street - this is a community care facility offering personal and intermediate care. It is not being recommended since it would not be eligible under the policy proposed in Part II of this report.
6. The New Vista Society
7510 Rosewood Street - Application has been received from the New Vista Society for Douglas Manor (seniors apartment) which is currently under construction. This will be 51 self-contained apartments for senior citizens. This project is not being recommended for exemption since it is housing for the elderly and would be subject to taxes under Council's 1974 policy on taxation of seniors housing.

7. Columbia 4 Rinks

6501 Sprott Street - This application was received and denied by the Parks and Recreation Commission on the basis that the 4 Rinks does not meet two of Council's guidelines. It is a duplication of Municipal services and programs and therefore not a complementary extension. It is operated as a business with the intent of making a profit and therefore cannot be considered non-profit.

It is recommended that the seven properties listed above (Part III: C1 to C7) not be exempt from taxation in 1988

8. Highland Park Line

The Municipality has leased the Highland Park railway line from B. C. Hydro for park purposes. Where most Municipal park lands are exempt under Section 398 of the Municipal Act by the fact they are vested in or held by the Municipality, land leased by the Municipality requires a by-law adopted by 2/3 of Council under Section 400 of the Municipal Act to be exempt. The Solicitor advises that approval of this exemption is consistent with the intent of the Municipal Act. This property is being recommended for exemption from taxation in 1988.

PART IV: PROPOSED EXEMPTIONS FROM TAXATION FOR 1988

A. School Board Properties

Section 400 of the Municipal Act empowers Council to exempt from taxation, by by-law 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 100% of taxation for 1988, by-laws are required for:

- Duthie-Union School
7231 Francis Street
Roll No. 0740-7231
- 1. Capitol Hill Day Care Society
Parkcrest School
6055 Halifax Street
Roll No. 1210-6055
- 2. Faith Church Nursery School
Burnaby Central School
4939 Canada Way
Roll No. 1770-4935
- 3. Association for Community Education
Cameron School
9540 Erickson Drive
Roll No. 1834-9540
- 4. Burnaby Y.M.C.A.
Cascade Heights School
4343 Smith Avenue
Roll No. 5205-4343
- 5. Rainbow Pre-school
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

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Sussex School
4443 Irmin Street
Roll No. 3380-4443

8. Lifeline Society
9. St. Michael's Centre

Riverway West School
4340 Carson Street
Roll No. 3600-4340

10. Hillview Pre-School
11. St. John's Ambulance

Glenwood School
5787 Marine Drive
Roll No. 3700-5787

12. St. Matthew's Day Care Centre

Armstrong School
5757 Armstrong Avenue
Roll No. 4502-8757

13. Burnaby Association for the Mentally Handicapped
14. Pled Piper Pre-School
15. Western Montessori Learning Centre Society

Gilmore School
50 S. Gilmore Avenue
Roll No. 5365-0050

16. Gilmore Pre-School Society

Kitchener School
1351 S. Gilmore Avenue
Roll No. 5465-1351

17. North Burnaby French Language Pre-School

Burnaby Heights School
250 S. Willingdon Avenue
Roll No. 5655-0250

18. Boy Scouts of Canada
19. B.C. Amateur Boxing Association
20. Burnaby Association for Mentally Handicapped
21. Burnaby Family Life Institute
22. Burnaby Information and Community Services Society
23. Burnaby Volunteer Centre
24. United Way Burnaby Division

Brentwood School
1455 Delta Avenue
Roll No. 5945-1455

25. Brentwood Nursery School Society

Marlborough School
6037 Marlborough Avenue
Roll No. 5965-6037

26. Burnaby French Language Playschool

Royal Oak School
6037 Royal Oak Avenue
Roll No. 5965-6037

27. Burnaby Association for the Mentally Handicapped

Riverside School
7855 Meadow Avenue
Roll No. 6337-7855

28. 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

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

To exempt tenants of the following properties from 50% of taxation for 1988, by-laws are required for:

- Sussex School
4443 Irmin Street
Roll No. 3380-4443
- 30. Canadiana Costume Society
Riverway West School
4340 Carson Street
Roll No. 3600-4340
- 31. Vancouver Childbirth Association
- 32. Women's Skills Development Workshop
Glenwood School
5787 Marine Drive
Roll No. 3700-5787
- 33. Institute of Communications Art
Burnaby Heights School
250 S. Willingdon Avenue
Roll No. 5655-0250
- 34. B.C. Parents in Crisis
- 35. Dorset College
- 36. Carpentry Apprenticeship Joint Board
- 37. Burnaby Unemployment Action Centre
Royal Oak School
6037 Royal Oak Avenue
Roll No. 5965-6037
- 38. Columbia College

It is recommended that a by-law to exempt from taxation in 1988 those properties listed in Part IV 100% (1-29) and 50% (30-38) 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 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 for these exemptions requires approval of two-thirds of Council.

The Parks and Recreation Commission on 1987 May 20 adopted the Director Recreation and Cultural Services' recommendation that the organizations listed below qualify for exemption.

To exempt the following properties from taxation in 1988 by-laws are required or:

- 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. Boys' Clubs of Vancouver, B.C.
518 South Howard Avenue
Roll No. 6185-0518

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- 6. Burnaby Tennis Club
3890 Kensington Avenue

Roll No. 6545-3890

In addition to the six properties recommended for exemption by the Parks and Recreation Commission, a by-law is required for the following property.

- 7. Highland Park Line

It is recommended that by-laws to exempt from taxation in 1988 those properties listed in Part IV (B) be brought forward.

C. Hospitals, 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. 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.

To exempt the following properties from taxation in 1988, by-laws are required for:

- 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. First United Spiritualist Church
5584 Kincaid Street
Roll No. 2002-5584
- 6. St. Michael's School and Church
9387 Holmes Street
Roll No. 2550-9387
- 7. Foursquare Gospel Church of Canada
4045 Kingsway, 4061 Kingsway
Roll No. 2690-4045
- 8. Parish of St. John the Divine
3861 Kingsway, 3875 Kingsway
3891 Kingsway
Roll No. 2690-3861
2690-3875, 2690-3891
- 9. Our Lady of Mercy School and Church
7880 Kingsway
Roll No. 2690-7880
- 10. South Burnaby Pentecostal Assembly
5855 Imperial Street
Roll No. 3100-5855

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11. St. Francis de Sales School and Church
6597 & 6656 Balmoral Street,
6627 Arcola Street

Roll No. 3170-6597
3170-6656 3220-6627

12. Burnaby Unit of Jehovah's Witnesses
5525 Short Street

Roll No. 3190-5525

13. The Christian School Association
8260 - 13th Avenue

Roll No. 4500-8260

14. Armstrong Avenue Baptist Church
8585 Armstrong Avenue

Roll No. 4502-8585

15. St. Thomas More High School
7450-12th Avenue

Roll No. 4540-7450

16. Church of the Nazarene
8094-11th Avenue

Roll No. 4560-8094

17. The Pentecostal Assemblies of Canada
Iglesia Evangelica Pentecostal Hispania
4830 Boundary Road

Roll No. 5105-4830

18. St. Andrew's Anglican Church
3426 Smith Avenue

Roll No. 5205-3426

19. Burnaby General Hospital
3880 Ingleton Avenue

Roll No. 5245-3880

20. St. Michael's Centre Hospital Society
7451 Sussex Avenue

Roll No. 5795-7451

21. Grace Lutheran Church of South Burnaby
7283 Nelson Avenue

Roll No. 5895-7283

22. Holy Cross School and Church
1450 Delta Avenue

Roll No. 5945-1450

23. Brentwood Park Presbyterian Church
1640 Delta Avenue

Roll No. 5945-1640

24. Canadian Ramgarhia Society
6908 McPherson Avenue

Roll No. 6195-6908

25. Faith Evangelical Lutheran Church
1005 Kensington Avenue

Roll No. 6545-1005

26. Cliff Avenue United Church
1600 Cliff Avenue

Roll No. 6835-1600

27. N.W. Branch Pentecostal Holiness Church
7716 Cumberland Avenue

Roll No. 7665-7716

28. Marian Regional High School
7650 Sapperton Avenue

Roll No. 8425-7650

29. Rehabilitation and Counselling Services
3755 Banff Avenue

Roll No. 6107-3755

30. L'Arche Foundation of B.C.
7401 Sussex Avenue

Roll No. 5795-7401

It is recommended that by-laws to exempt from taxation in 1988 those properties as listed in Part IV (C) be brought forward.

D. 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 will 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 is situated 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 1988:

- | | |
|--|---------------------------------|
| 1. Parish of St. Nicholas Church
3883 Triumph Street | Roll No. 0560-3883 |
| 2. St. Helen's School
3894 Triumph Street | Roll No. 0560-3894 |
| 3. Vancouver Heights Presbyterian Church
3815 Pandora Street | Roll No. 0600-3815 |
| 4. Vancouver Heights Baptist Church
3981 Albert Street | Roll No. 0630-3981 |
| 5. Council of Salvation Army
4204 Hastings Street | Roll No. 0700-4204 |
| 6. Church of Christian Community in Canada
5050 Hastings Street | Roll No. 0700-5050 |
| 7. Pentecostal Assemblies Church of Canada
Burnaby Chinese Pentecostal Church
5209 Hastings Street | Roll No. 0700-5209 |
| 8. United Church of Canada
Willington Heights Community Church
4304 Parker Street | Roll No. 0900-4304 |
| 9. Parish of Christ the King-Anglican
4550 Kitchener Street | Roll No. 1050-4550 |
| 10. Parkcrest Gospel Chapel
6641 Halifax Street | Roll No. 1210-6641 |
| 11. Arbab Rustam Guiv Darbe Mehr-Zordastrian House of B.C.
6900 Halifax Street | Roll No. 1210-6900 |
| 12. Calvary Community Church
3905 Norland Avenue | Roll No. 1560-3905 |
| 13. Royal Oak Baptist Church
5170 Norfolk Street | Roll No. 1750-5170 |
| 14. New Westminster Evangelical Free Church
7873 & 7895 Canada Way | Roll No. 1770-7873
1770-7895 |
| 15. St. Stephen's Anglican Church
9887 Cameron Street | Roll No. 1800-9887 |
| 16. New Life Community Church
8765-67 Government Street | Roll No. 1940-8765 |

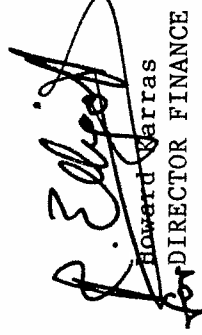
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17.	North Burnaby Kingdom Hall Society 5975 Sunset Street	Roll No. 1970-5975
18.	The President Lethbridge Stake Church 5280 Kincaid Street	Roll No. 2002-5280
19.	St. Paul's United Church 3821 Lister Street & 4484 Smith Avenue	Roll No. 2200-3821 5205-4484
20.	Deer Lake School 5526 Gilpin Street	Roll No. 2320-5526
21.	Central Evangelical Free Church 6112 Rumble Street	Roll No. 3420-6112
22.	Presbyterian Church of Canada Gordon Presbyterian 7457 Edmonds Street	Roll No. 4310-7457
23.	St. Alban's Anglican Church 7717 - 19th Avenue	Roll No. 4330-7717
24.	East Burnaby United Church 7772 Graham Avenue	Roll No. 4434-7772
25.	First Christian Reformed Church 8255 - 13th Avenue	Roll No. 4500-8255
26.	Burnaby Chinese Alliance Church 8611 Armstrong Avenue	Roll No. 4502-8611
27.	B.C. Seventh Day Adventists 7925 - 10th Avenue & 7926 - 11th Avenue	Roll No. 4600-7925 4560-7926
28.	Boundary Road Pentecostal Church 3420 Boundary Road	Roll No. 5105-3420
29.	New Apostolic Church 271 Ingleton Avenue	Roll No. 5245-0271
30.	Central Park Gospel Hall 5826 Barker Avenue	Roll No. 5445-5826
31.	Apostolic Church of Pentecost 4950 Barker Crescent	Roll No. 5595-4950
32.	B.C. Confederation Mennonite Brethren Church Willingdon Mennonite Church 4812 Willingdon Avenue	Roll No. 5655-4812
33.	South Burnaby United Church 7551 & 7591 Gray Avenue	Roll No. 5755-7551 5755-7591
34.	West Burnaby United Church 6050 Sussex Avenue	Roll No. 5795-6050
35.	Christian Reformed Church of Burnaby 5825 Nelson Avenue	Roll No. 5895-5825
36.	Salvation Army Canada West 6125 Nelson Avenue	Roll No. 5895-6125
37.	Brentwood Park Alliance Church 1410 Delta Avenue	Roll No. 5945-1410
38.	Maranatha Tabernacle 380 Hythe Avenue	Roll No. 5995-0380

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- 39. Parish of All Saints South Burnaby-Anglican
7405 Royal Oak Avenue
Roll No. 6035-7405
- 40. Alta Vista Baptist Church
7175 Royal Oak Avenue
Roll No. 6035-7175
- 41. Ellesmere United Church
340 Ellesmere Avenue
Roll No. 6205-0340
- 42. St. Margaret's of Scotland Anglican Church
1030 Sperling Avenue
Roll No. 6695-1030
- 43. Central Burnaby United Church
5135 Sperling Avenue
Roll No. 6695-5135
- 44. Emmaus Lutheran Church
6344 Sperling Avenue
Roll No. 6695-6344
- 45. South Burnaby Church of Christ
7485 Salisbury Avenue
Roll No. 6895-7485
- 46. Convention of Baptist Churches of B.C.
7135 Walker Avenue
Roll No. 7015-7135
- 47. Westminster Gospel Chapel
7540-6th Street
Roll No. 7305-7540
- 48. The Governing Council of the Salvation Army Canada West
7195 Cariboo Road
Roll No. 8045-7195

It is recommended that a resolution be adopted by Council to exempt from taxation in 1988 those properties listed in Part IV (D).


Howard Varras
for DIRECTOR FINANCE

RE/MB/RA/SB:ah

- 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

