

ITEM 2
MANAGER'S REPORT NO. 51
COUNCIL MEETING 88/08/08

1989 TAX EXEMPTION - MARIAN REGIONAL HIGH SCHOOL

ACTING MUNICIPAL MANAGER'S RECOMMENDATION:

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

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TO: MUNICIPAL MANAGER
FROM: DIRECTOR FINANCE

1988 August 03
File: G69-1a

RE: 1989 TAX EXEMPTION - MARIAN REGIONAL HIGH SCHOOL

RECOMMENDATION

1. THAT this report be received for information purposes.

SUMMARY

In response to Council's request for more information on the Marian Regional High School application for exemption from taxation in 1989, we contacted representatives of the school to clarify the status of the school. As a result of this inquiry, the solicitors for the Catholic Public Schools of Vancouver Archdiocese have withdrawn the application for tax exemption of the property at Marian Regional High School for the year 1989.

Given that Council on 1988 July 25 deleted Marian Regional High School from the Burnaby Taxation Exemption Bylaw applying to 1989, there is no need for Council to take further action in this regard.

With regard to the 1988 exemption from taxation approved by Council in 1987, the Area Assessor for Burnaby advises that there is no provision in the Assessment Act to change the exemption status of a property during the year that the exemption applies to. Therefore, even though the property may not be used as a school for the remainder of 1988, the exemption from taxation granted the Marian Regional High School must remain in effect until 1988 December 31.

REPORT

Council on 1988 July 25 amended Burnaby Taxation Exemption Bylaw No. 4, 1988, No. 9054, by deleting Item 16 referring to Marian Regional High School; passed through three readings the amended bylaw; and adopted a motion requesting staff to report on "whether it is possible for Marian Regional High School to receive a one-half year's tax exemption."

There are two parts to this report. Part I deals with the Marian Regional High School application for exemption from taxation in 1989. Part II is a brief overview of the tax exemption and assessment processes as they apply to the 1988 Marian Regional High School exemption from taxation.

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PART I: 1989 APPLICATION FOR TAX EXEMPTION

Council must, by August 31 each year, pass bylaws and resolutions in order to grant permissive exemption from taxation for the following year, to properties qualifying under Sections 398 and 400 of the Municipal Act.

Representatives of Marian Regional High School completed an application for exemption from taxation for 1989 in 1988 June. We questioned the status of the application since there were indications in the media that the school would be closing at the end of the 1988 school year (1988 June).

At that time we were informed by representatives of the school that the future of the school was uncertain and there was no further information as to what the property might be used for. We were advised that it was quite possible the school would open again in 1988 September, and that the application for 1989 exemption from taxation should be processed accordingly.

Based on this status and the fact that the school property had been receiving exemption from taxation for more than 20 years, the Marian school property was recommended for exemption from taxation for 1989 in a report received by Council on 1988 July 11.

In response to Council requesting more information on this application, we contacted representatives of the school to clarify the application for 1989 exemption from taxation.

On 1988 August 02 we received notice from the solicitors for the Catholic Public Schools of Vancouver Archdiocese withdrawing the application for exemption for 1989.

Given that Council on 1988 July 25 deleted Marian Regional High School from the Burnaby Taxation Exemption Bylaw applying to 1989, there is no need for Council to take further action in this regard.

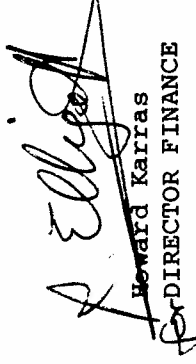
PART II: STATUS OF 1988 EXEMPTION FROM TAXATION

The basic exemption of the school building and the footprint (land under the building) is a statutory exemption made by the B.C. Assessment Authority.

Exemption of the remainder of the property is as determined by Council to be reasonably necessary to the school function. These exemptions, such as the Marian Regional High School, are approved annually by Council. The Municipal Act states that bylaws exempting organizations from taxation must be adopted by Council prior to August 31 in order to apply to the following year. Bylaws for the 1988 exemptions were adopted by Council prior to 1987 August 31.

The Area Assessor for Burnaby advises that there is no provision in the Assessment Act to change the exemption status of a property during the year that the exemption applies to. Therefore, even though the property may not be used as a school for the remainder of 1988, the statutory exemption from taxation granted Marian Regional High School must remain in effect until 1988 December 31.

Submitted for the information of Council.


Howard Karras
DIRECTOR FINANCE

RE:gw

cc: Area Assessor
Municipal Solicitor