

ITEM
MANAGER'S REPORT NO. 5
COUNCIL MEETING 45
89/06/26

RE: EXEMPTION FROM TAXATION - 1990

MUNICIPAL MANAGER'S RECOMMENDATION:

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

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TO: MUNICIPAL MANAGER 1989 June 21
FROM: DIRECTOR FINANCE File: G69-1a

SUBJECT: EXEMPTION FROM TAXATION - 1990

PURPOSE: To obtain Council's approval of permissive exemptions from property taxation for 1990

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RECOMMENDATIONS

1. THAT bylaws to exempt from taxation in 1990 those properties listed in Part III(A) 100% (1-32) and 50% (33-41) be brought forward; and
2. THAT bylaws to exempt from taxation in 1990 those properties listed in Part III(B) 100% (1-7) be brought forward; and
3. THAT bylaws to exempt from taxation in 1990 those properties as listed in Part III(C) 100% (1-26) be brought forward; and
4. THAT a resolution be adopted by Council to exempt from taxation in 1990 those properties listed in Part III(D) 100% (1-51).

SUMMARY

This is the annual report presented to Council as part of the municipal process of granting permissive exemptions from property taxation. The recommendations for exemption in 1990 are the same as those approved by Council for 1989, with the following exceptions:

1. One new application for exemption has been received and one organization has requested an increase in permissive tax exemption from 50% in 1989 to 100% in 1990:
 - the new application is not being recommended for exemption
 - the request for an increase in exemption is not being recommended
2. Two community care facilities receiving 50% exemption in 1989 will not receive an exemption in 1990. These organizations no longer comply with the policy on seniors housing and community care homes adopted by Council in 1987 and consequently their exemption has been phased out over the past two years.
3. Implementation of Council's guidelines for assessing permissive exemptions on the land surrounding churches, schools and hospitals continues to be delayed pending the outcome of the municipal appeal to the B.C. Court of Appeal of the Supreme Court of B.C. Decision regarding the New Vista Society.

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). This exemption is determined by the B.C. Assessment Authority as part of the assessment process.

In addition to the statutory exemption, 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 by charitable and philanthropic organizations, athletic clubs and associations operating recreational facilities for the public.

To exercise its discretion, Council must annually pass bylaws and resolutions by August 31 to exempt those lands and improvements which are within their authority. This report lists the properties proposed for exemption in 1990.

REPORT

There are three parts to this report. Part I is an overview of Council's guidelines for assessing applications for permissive exemption from taxation. Part II discusses new applications and changes in the status of existing exemptions which are being considered for permissive exemption in 1990. Part III sets out the recommendations for permissive exemptions from taxation for the 1990 assessment roll.

PART I: PERMISSIVE EXEMPTION POLICY

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 Sections 398 and 400 of the Municipal Act are:

- a) consistent with municipal policies, plans, bylaws, 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 these 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 these guidelines, Council supported a phased approach to implementation. This approach would, in time, see the guidelines applied to all types of permissive exemptions.

As a further step in dealing with permissive exemptions, Council in 1987 resolved that seniors housing, community care facilities, licenced group homes, private hospitals, and assisted family housing, would not be considered for permissive exemption from taxation (Item 23, Report No. 44, 1987 June 29).

We have continued to delay applying the guidelines to organizations applying for exemption under Section 398 of the Municipal Act (primarily churches, schools and hospitals) pending the outcome of our appeal of the Supreme Court of B.C. decision regarding the New Vista Society. We anticipate our appeal will be heard by the B.C. Court of Appeal later this year.

We have applied the guidelines to all applications which will be considered by Council for 1990 exemption under Section 400 of the Municipal Act. This includes primarily organizations renting School Board properties and recreational/services organizations.

PART II: DISCUSSION OF NEW APPLICATIONS AND CHANGES
IN THE STATUS OF EXISTING EXEMPTIONS FOR 1990

A. The municipality granted 50% permissive exemption in 1989 to two community care facilities which no longer conform to Council's guidelines for determining exemptions. As this non-conformity resulted from the policy on seniors housing and community care facilities adopted by Council in 1987 it was agreed that the permissive exemption for these organizations would be phased out (100% in 1988, 50% in 1989, no exemption in 1990). Therefore the following two organizations will not be recommended for permissive exemption from taxation in 1990:

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

Both organizations have been informed of their change in status.

B. Not Proposed for Exemption

One organization has applied for permissive exemption from taxation in 1990 and is not being recommended for the following reason:

1. Order of the Royal Purple, South Burnaby
Lodge No. 260, Benevolent and Protective Order
of Elks - South Burnaby Lodge No. 438
6884 Jubilee Avenue

This organization does not appear to be eligible for permissive exemption under Section 400 of the Municipal Act. We have discussed this situation with a representative of the organization.

C. No Change Recommended

One organization has applied for a change in permissive exemption from taxation from 50% in 1989 to 100% in 1990 and is not being recommended for the following reason:

1. Columbia College
6037 Royal Oak Avenue (Royal Oak School)

This organization provides a service to an international clientele and does not meet Council's guidelines of being used primarily by Burnaby residents. Therefore, it is eligible for and recommended for 50% exemption in Part III of this report. We have explained our recommendation to Columbia College.

PART III: PROPOSED EXEMPTIONS FROM TAXATION FOR 1990

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 100% of taxation for 1990, bylaws are required for:

Duthie-Union School
7231 Francis Street

Roll No. 0740-7231

1. Capitol Hill Day Care Society
2. French for Kids Playschool

Parkcrest School
6055 Halifax Street

Roll No. 1210-6065

3. Faith Church Nursery School

Forest Grove School
8525 Forest Grove Drive

Roll No. 1276-8525

4. Burnaby Y.M.C.A.

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

8. Lifeline Society
9. St. Michael's Centre
10. Western Community Centred College for the Retired

Riverway West School
4340 Carson Street

Roll No. 3600-4340

11. Hillview Preschool
12. St. John's Ambulance

Glenwood School
5787 Marine Drive

Roll No. 3700-5787

13. St. Matthew's Day Care Society

Armstrong School
5757 Armstrong Avenue

Roll No. 4502-8757

14. Burnaby Association for the Mentally Handicapped
15. Pied Piper Pre-School

Gilmore School
50 S. Gilmore Avenue

Roll No. 5365-0050

16. Gilmore Pre-School Society
17. Burnaby Y.M.C.A.

Burnaby Heights School
250 S. Willingdon Avenue

Roll No. 5655-0250

ITEM 5
MANAGER'S REPORT NO. 45
COUNCIL MEETING 89/06/26

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

 - Brentwood School
1455 Delta Avenue
Roll No. 5945-1455

 - 26. Brentwood Nursery School Society
Marlborough School
6037 Marlborough Avenue
Roll No. 5965-6037

 - 27. Burnaby French Language Play School
Royal Oak School
6037 Marlborough Avenue
Roll No. 5965-6037

 - 28. Burnaby Association for the Mentally Handicapped
Riverside School
7855 Meadow Avenue
Roll No. 6337-7855

 - 29. 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

 - 30. C.A.S.I. (Comitata Attivita Scolastiche Italiane)
Capitol Hill School
350 S. Holdom Avenue
Roll No. 6245-0350

 - 31. Burnaby Y.M.C.A.
Stoney Creek School
2740 Beaverbrook Crescent
Roll No. 8282-2740

 - 32. Burnaby Y.M.C.A.
- To exempt tenants of the following properties from 50% of taxation for 1990 bylaws are required for:
- Sussex School
4443 Irmin Street
Roll No. 3380-4443

 - 33. Canadiana Costume Society
Riverway West School
4340 Carson Street
Roll No. 3600-4340

 - 34. Greater Vancouver Childbirth Education Association Society
 - 35. Women's Skills Development Workshop
 - 36. Public Education for Peace
Glenwood School
5787 Marine Drive
Roll No. 3700-5787

 - 37. Institute of Communications Art Association



Burnaby Heights School
250 S. Willingdon Avenue

Roll No. 5655-0250

- 38. B.C. Parents in Crisis
- 39. Carpentry Apprenticeship Joint Board of B.C.
- 40. Burnaby Unemployment Action Centre

Royal Oak School
6037 Royal Oak Avenue

Roll No. 5965-6037

- 41. Columbia College

It is recommended that bylaws to exempt from taxation in 1990 those properties listed in Part III(A) 100% (1-32) and 50% (33-41) 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 1989 May 03 adopted the Director Recreation and Cultural Services' recommendation that the organizations listed below qualify for exemption.

To exempt the following properties from taxation in 1990 bylaws are required for:

- 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 S. Howard Avenue
Roll No. 6185-0518
- 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 bylaw is required for the following property leased from B.C. Hydro for park purposes.

- 7. Highland Park Line
Roll No. 9901-0163-0002

It is recommended that bylaws to exempt from taxation in 1990 those properties listed in Part III (B) 100% (1-7) be brought forward.

C. Hospitals, 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. 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 1990, bylaws 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. Parkcrest Gospel Chapel
6641 Halifax Street
Roll No. 1210-6641
4. St. Theresa's Catholic Church
5146 Laurel Street
Roll No. 1790-5146
5. North Burnaby Kingdom Hall Society
5975 Sunset Street
Roll No. 1970-5975
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. South Burnaby Pentecostal Assembly
5855 Imperial Street
Roll No. 3100-5855
11. St. Francis de Sales School and Church
6597 and 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



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| 17. Our Lady of Mercy School and Church
7455 - 10th Avenue | Roll No. 4600-7455 |
| 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. N.W. Branch Pentecostal Holiness Church
7716 Cumberland Avenue | Roll No. 7665-7716 |

113

It is recommended that bylaws to exempt from taxation in 1990 those properties as listed in Part III (C) 100% (1-26) be brought forward.

D. Churches and Schools for Which a Resolution is Required to Exempt from Taxation

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 1990:

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| 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 Baptist Church
3981 Albert Street | Roll No. 0630-3981 |
| 4. Council of the Salvation Army
4204 Hastings Street | Roll No. 0700-4204 |
| 5. Church of Christian Community in Canada
5050 Hastings Street | Roll No. 0700-5050 |

ITEM	5
MANAGER'S REPORT NO.	45
COUNCIL MEETING	89/06/26

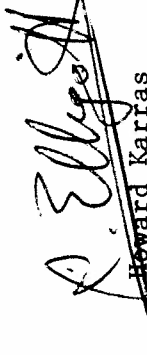
6. Pentecostal Assemblies Church of Canada
Burnaby Chinese Pentecostal Church
5209 Hastings Street
Roll No. 0700-5209
7. United Church of Canada
Willington Heights Community Church
4304 Parker Street
Roll No. 0900-4304
8. Parish of Christ the King - Anglican
4514 and 4550 Kitchener Street
Roll No. 1050-4514
1050-4550
9. Parkcrest Gospel Chapel
6641 Halifax Street
Roll No. 1210-6641
10. Arbab Rustam Gulv Darbe Mehr-Zordastrian
House of B.C.
6900 Halifax Street
Roll No. 1210-6900
11. Calvary Community Church
3905 Norland Avenue
Roll No. 1560-3905
12. Royal Oak Baptist Church
5170 Norfolk Street
Roll No. 1750-5170
13. New Westminster Evangelical Free Church
7873 and 7895 Canada Way
Roll No. 1770-7873
1770-7895
14. St. Stephen's Anglican Church
9887 Cameron Street
Roll No. 1800-9887
15. New Life Community Church
8765-67 Government Street
Roll No. 1940-8765
16. North Burnaby Kingdom Hall Society
5975 Sunset Street
Roll No. 1970-5975
17. The President Lethbridge Stake Church
5280 Kincaid Street
Roll No. 2002-5280
18. Danish Evangelical Lutheran Church
6010 Kincaid Street
Roll No. 2002-6010
19. St. Paul's United Church
3821 Lister Street and
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. Vancouver Krishnaland League of
Devotees
Roll No. 3700-5462
23. Presbyterian Church of Canada
Gordon Presbyterian
7457 Edmonds Street
Roll No. 4310-7457
24. St. Alban's Anglican Church
7717 - 19th Avenue
Roll No. 4330-7717
25. East Burnaby United Church
7772 Graham Avenue
Roll No. 4434-7772
26. First Christian Reformed Church
8255 - 13th Avenue
Roll No. 4500-8255

27. Burnaby Chinese Alliance Church
8611 Armstrong Avenue
Ro11 No. 4502-8611
28. B.C. Seventh Day Adventists
7925 - 10th Avenue and
7926 - 11th Avenue
Ro11 No. 4600-7925
4560-7926
29. Boundary Road Pentecostal Church
3420 Boundary Road
Ro11 No. 5105-3420
30. The Pentecostal Assemblies of Canada
Iglesia Evangelica
Pentecostal Emanuel
4830 Boundary Road
Ro11 No. 5105-4830
31. Vancouver Heights Presbyterian Church
140 S. Esmond Avenue
Ro11 No. 5175-0140
32. New Apostolic Church
271 Ingleton Avenue
Ro11 No. 5245-0271
33. Apostolic Church of Pentecost
4950 Barker Crescent
Ro11 No. 5595-4950
34. B.C. Confederation Mennonite Brethren Church
Willingdon Mennonite Church
4812 Willingdon Avenue
Ro11 No. 5655-4812
35. South Burnaby United Church
7551 and 7591 Gray Avenue
Ro11 No. 5755-7551
5755-7591
36. West Burnaby United Church
6050 Sussex Avenue
Ro11 No. 5795-6050
37. Christian Reformed Church of Burnaby
5825 Nelson Avenue
Ro11 No. 5895-5825
38. Salvation Army Canada West
6125 Nelson Avenue
Ro11 No. 5895-6125
39. Brentwood Park Alliance Church
1410 Delta Avenue
Ro11 No. 5945-1410
40. Maranatha Tabernacle
380 Hythe Avenue
Ro11 No. 5995-0380
41. Parish of All Saints South Burnaby
- Anglican
7405 Royal Oak Avenue
Ro11 No. 6035-7405
42. Alta Vista Baptist Church
7175 Royal Oak Avenue
Ro11 No. 6035-7175
43. Ellesmere United Church
340 S. Ellesmere Avenue
Ro11 No. 6205-0340
44. St. Margaret's of Scotland Anglican Church
1030 Sperling Avenue
Ro11 No. 6695-1030
45. Central Burnaby United Church
5135 Sperling Avenue
Ro11 No. 6695-5135
46. Emmaus Lutheran Church
6344 Sperling Avenue
Ro11 No. 6695-6344
47. Cliff Avenue United Church
1600 Cliff Avenue
Ro11 No. 6835-1600

ITEM 5
MANAGER'S REPORT NO. 45
COUNCIL MEETING 89/06/26

48. South Burnaby Church of Christ
7485 Salisbury Avenue
Roll No. 6895-7485
49. Convention of Baptist Churches of B.C.
7135 Walker Avenue
Roll No. 7015-7135
50. Westminster Gospel Chapel
7540 - 6th Street
Roll No. 7305-7540
51. 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 1990 those properties listed in Part
III(D) 100% (1-51).


~~Howard Karras~~
for DIRECTOR FINANCE

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Attach.

cc: Director Recreation & Cultural Services
Director Administrative & Community Services
Municipal Clerk
Municipal Solicitor
Director Planning & Building Inspection
Area Assessor, B.C.A.A.
Secretary Treasurer, School District No. 41

