

ITEM 1
MANAGER'S REPORT NO. 46
COUNCIL MEETING 90/07/09

TO: MUNICIPAL MANAGER

1990 July 04
File: G69-1a

FROM: DIRECTOR FINANCE

SUBJECT: EXEMPTION FROM TAXATION - 1991

PURPOSE: To obtain Council's approval of permissive exemptions from property taxation for 1991

=====

RECOMMENDATIONS:

1. THAT bylaws to exempt from taxation in 1991 those properties listed in Part III(A) 100% (1-31) and 50% (32-36) be brought forward; and
2. THAT bylaws to exempt from taxation in 1991 those properties listed in Part III(B) 100% (1-9) be brought forward; and
3. THAT bylaws to exempt from taxation in 1991 those properties as listed in Part III(C) 100% (1-28) be brought forward; and
4. THAT a resolution be adopted by Council to exempt from taxation in 1991 those properties listed in Part III(D) 100% (1-50).

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 1991 are the same as those approved by Council for 1990, with the following exceptions:

- . seven new applications which are being recommended for exemption
- . one new application which is not being recommended for exemption

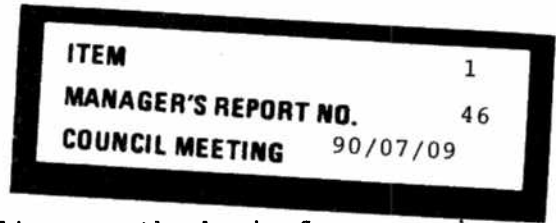
Statutorily, buildings used as churches, schools, hospitals and other similar uses are exempt from taxation. Included in this exemption is the building and the land on which the building stands (footprint). This exemption is determined by the B.C. Assessment Authority as part of the assessment process.

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 1991.

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 which are being considered for permissive exemption in 1991. Part III sets out the recommendations for permissive exemptions from taxation for the 1991 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

102

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. Our appeal was heard by the B.C. Court of Appeal on 1990 May 16. To date the Court has reserved judgment.

We have applied the guidelines to all applications which will be considered by Council for 1991 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 FOR 1991

Eight new applications for exemption from taxation in 1991 have been received.

A. Proposed for Exemption

The following organizations qualify for permissive exemption from taxation under Section 400 of the Municipal Act, and are consistent with Council's guidelines.

1. Burnaby Multicultural Society

Provides information, coordination and programs aimed at promoting integration and participation of all ethnocultural groups in Burnaby.

2. Burnaby Seniors Peer Counselling

Provides counselling and support for seniors to encourage independent living and self-esteem.

3. C.A.S.I. (Comitato Attivita Scholastiche Italiane)

Provides Italian language instruction to Burnaby residents of all ages and is considered to be a complementary extension to programs offered in Burnaby schools.

ITEM	1
MANAGER'S REPORT NO.	46
COUNCIL MEETING	90/07/09

4. Council of Parent Participation Preschools

Assists eleven preschools in Burnaby to provide a high level of education to children through extensive parent participation.

5. Bicycling Association of B.C.

This exemption has been approved by the Parks and Recreation Commission for the Harry Jerome Sports Centre (Cycling Velodrome).

6. Burnaby Beautification Committee Project at Walker and Imperial

The municipality has leased nine properties from B. C. Hydro for park purposes. Where most municipal 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 bylaw 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. These properties are being recommended for exemption from taxation in 1991.

The following organization will be receiving statutory exemption under Section 398 of the Municipal Act and qualifies for permissive exemption from taxation for the church hall and lands surrounding the buildings.

7. Aga Khan Foundation of Canada

This is a religious organization providing worship, education, social and cultural services to members of their community living in Burnaby.

B. Not Proposed for Exemption

The following organization has applied for permissive exemption from taxation in 1991 and is not being recommended:

8. B. C. Conservatory of Music

This organization is not eligible for permissive exemption under the Municipal Act as it operates as a business. We have discussed this situation with a representative of the organization.

PART III: PROPOSED EXEMPTIONS FROM TAXATION FOR 1991

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 1991, bylaws are required for:

Duthie-Union School
7231 Francis Street

Roll No. 0740-7231

1. Capitol Hill Day Care Society

Parkcrest School
6055 Halifax Street

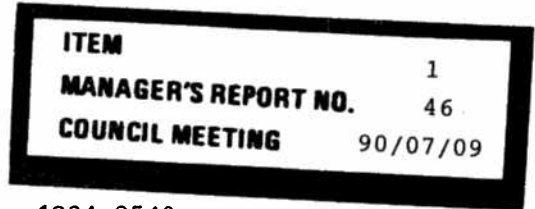
Roll No. 1210-6065

2. Faith Church Nursery School

Forest Grove School
8525 Forest Grove Drive

Roll No. 1276-8525

3. Burnaby Y.M.C.A.



Cameron School
 9540 Erickson Drive Roll No. 1834-9540

4. Burnaby Y.M.C.A.

Inman School
 3963 Brandon Street Roll No. 2440-3963

5. Burnaby Y.M.C.A.

104

Windsor School
 6166 Imperial Street Roll No. 3100-6166

6. Garden Village Pre-School

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

7. Hillview Preschool

8. The Council of Parent Participation
 Preschools

Glenwood School
 5787 Marine Drive Roll No. 3700-5787

9. St. Matthew's Day Care Society

Armstrong School
 5757 Armstrong Avenue Roll No. 4502-8757

10. Burnaby Association for the Mentally Handicapped

11. Pied Piper Pre-School

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

12. Gilmore Pre-School Society

13. Burnaby Y.M.C.A.

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

14. Boy Scouts of Canada

15. B.C. Amateur Boxing Association

16. Burnaby Association for the Mentally Handicapped

17. Burnaby Family Life Institute

18. Burnaby Information and Community Services Society

19. Burnaby Volunteer Centre Society

20. United Way Burnaby Division

21. Douglas College

22. Burnaby Multicultural Society

23. Burnaby Seniors Peer Counselling

24. CASI (Comitato Attivata Scholastiche Italiane)

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 Play School

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

27. Burnaby Association for the Mentally Handicapped

ITEM	1
MANAGER'S REPORT NO.	46
COUNCIL MEETING	90/07/09

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)

Capitol Hill School
350 S. Holdom Avenue

Roll No. 6245-0350

30. Burnaby Y.M.C.A.

Stoney Creek School
2740 Beaverbrook Crescent

Roll No. 8282-2740

31. Burnaby Y.M.C.A.

To exempt tenants of the following properties from 50% of taxation for 1991 bylaws are required for:

Glenwood School
5787 Marine Drive

Roll No. 3700-5787

32. Institute of Communications Art Association

Burnaby Heights School
250 S. Willingdon Avenue

Roll No. 5655-0250

33. B.C. Parents in Crisis

34. Carpentry Apprenticeship Joint Board of B.C.

35. Burnaby Unemployment Action Centre

Royal Oak School
6037 Royal Oak Avenue

Roll No. 5965-6037

36. Columbia College

It is recommended that bylaws to exempt from taxation in 1991 those properties listed in Part III(A) 100% (1-31) and 50% (32-36) 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 1990 June 06 adopted the Director Recreation and Cultural Services' recommendation that the organizations listed below qualify for exemption.

To exempt the following properties from taxation in 1991 bylaws are required for:

1. Bicycling Association of B.C.
7564 Barnet Road

Roll No. 0690-7564

ITEM	1
MANAGER'S REPORT NO.	46
COUNCIL MEETING	90/07/09

- 2. Young Men's Christian Association of Burnak
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. Boys' Clubs of Vancouver, B.C.
518 S. Howard Avenue Roll No. 6185-0518
- 7. Burnaby Tennis Club
3890 Kensington Avenue Roll No. 6545-3890

106

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.

- 8. Highland Park Line Roll No. 9901-0163-0002
- 9. Burnaby Beautification Committee Roll Nos. 3020-7085,
3020-7086, 3060-7051,
3060-7061, 6895-6617,
6895-6637, 6895-6647,
6895-6667, 6895-6687

It is recommended that bylaws to exempt from taxation in 1991 those properties listed in Part III (B) 100% (1-9) 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 1991, 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

ITEM	1
MANAGER'S REPORT NO.	46
COUNCIL MEETING	90/07/09

5. North Burnaby Kingdom Hall Society
5975 Sunset Street
Roll No. 1970-5975
6. Aga Khan Foundation of Canada
6556 Sprott Street
Roll No. 1960-6556
7. First United Spiritualist Church
5584 Kincaid Street
Roll No. 2002-5584
8. St. Michael's School and Church
9387 Holmes Street
Roll No. 2550-9387
9. Foursquare Gospel Church of Canada
4045 Kingsway, 4061 Kingsway
Roll No. 2690-4045
10. Parish of St. John the Divine
3861 Kingsway, 3875 Kingsway
3891 Kingsway
Roll No. 2690-3861
2690-3875, 2690-3891
11. South Burnaby Pentecostal Assembly
5855 Imperial Street
Roll No. 3100-5855
12. St. Francis de Sales School and Church
6597 and 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
14. Iglesia ni Cristo Church of Christ
5060 Marine Drive
Roll No. 3700-5060
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. Our Lady of Mercy School and Church
7455 - 10th Avenue
Roll No. 4600-7455
20. St. Andrew's Anglican Church
3426 Smith Avenue
Roll No. 5205-3426
21. Burnaby General Hospital
3880 Ingleton Avenue
Roll No. 5245-3880
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. Canadian Ramgarhia Society
6908 McPherson Avenue
Roll No. 6195-6908

ITEM	1
MANAGER'S REPORT NO.	46
COUNCIL MEETING	90/07/09

- 27. Faith Evangelical Lutheran Church
1005 Kensington Avenue
Roll No. 6545-1005
- 28. N.W. Branch Pentecostal Holiness Church
7716 Cumberland Avenue
Roll No. 7665-7716

It is recommended that bylaws to exempt from taxation in 1991 those properties as listed in Part III (C) 100% (1-28) be brought forward.

108

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 1991:


- 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
- 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. Arbab Rustam Guiv Darbe Mehr-Zordastrian
House of B.C.
6900 Halifax Street
Roll No. 1210-6900
- 10. Calvary Community Church
3905 Norland Avenue
Roll No. 1560-3905
- 11. Royal Oak Baptist Church
5170 Norfolk Street
Roll No. 1750-5170
- 12. Aga Khan Foundation Canada
4040 Canada Way
Roll No. 1770-4040

ITEM	1
MANAGER'S REPORT NO.	46
COUNCIL MEETING	90/07/09

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. The President Lethbridge Stake Church
5280 Kincaid Street
Roll No. 2002-5280
17. Danish Evangelical Lutheran Church
6010 Kincaid Street
Roll No. 2002-6010
18. St. Paul's United Church
3821 Lister Street and
4484 Smith Avenue
Roll No. 2200-3821
5205-4484
19. Deer Lake School
5526 Gilpin Street
Roll No. 2320-5526
20. Central Evangelical Free Church
6112 Rumble Street
Roll No. 3420-6112
21. Vancouver Krishnaland League of
Devotees
Roll No. 3700-5462
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 and
7926 - 11th Avenue
Roll No. 4600-7925
4560-7926
28. Boundary Road Pentecostal Church
3420 Boundary Road
Roll No. 5105-3420
29. The Pentecostal Assemblies of Canada
Iglesia Evangelica
Pentecostal Emanuel
4830 Boundary Road
Roll No. 5105-4830
30. Vancouver Heights Presbyterian Church
140 S. Esmond Avenue
Roll No. 5175-0140
31. New Apostolic Church
271 Ingleton Avenue
Roll No. 5245-0271
32. Apostolic Church of Pentecost
4950 Barker Crescent
Roll No. 5595-4950
33. B.C. Confederation Mennonite Brethren Church
Willingdon Mennonite Church
4812 Willingdon Avenue
Roll No. 5655-4812

- | | |
|---|---------------------------------|
| 34. South Burnaby United Church
7551 and 7591 Gray Avenue | Roll No. 5755-7551
5755-7591 |
| 35. West Burnaby United Church
6050 Sussex Avenue | Roll No. 5795-6050 |
| 36. Christian Reformed Church of Burnaby
5825 Nelson Avenue | Roll No. 5895-5825 |
| 37. Salvation Army Canada West
6125 Nelson Avenue | Roll No. 5895-6125 |
| 38. Brentwood Park Alliance Church
1410 Delta Avenue | Roll No. 5945-1410 |
| 39. Maranatha Tabernacle
380 Hythe Avenue | Roll No. 5995-0380 |
| 40. Parish of All Saints South Burnaby
- Anglican
7405 Royal Oak Avenue | Roll No. 6035-7405 |
| 41. Alta Vista Baptist Church
7175 Royal Oak Avenue | Roll No. 6035-7175 |
| 42. Ellesmere United Church
340 S. Ellesmere Avenue | Roll No. 6205-0340 |
| 43. St. Margaret's of Scotland Anglican Church
1030 Sperling Avenue | Roll No. 6695-1030 |
| 44. Central Burnaby United Church
5135 Sperling Avenue | Roll No. 6695-5135 |
| 45. Emmaus Lutheran Church
6344 Sperling Avenue | Roll No. 6695-6344 |
| 46. Cliff Avenue United Church
1600 Cliff Avenue | Roll No. 6835-1600 |
| 47. South Burnaby Church of Christ
7485 Salisbury Avenue | Roll No. 6895-7485 |
| 48. Convention of Baptist Churches of B.C.
7135 Walker Avenue | Roll No. 7015-7135 |
| 49. Westminster Gospel Chapel
7540 - 6th Street | Roll No. 7305-7540 |
| 50. 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 1991 those properties listed in Part III(D) 100% (1-50).


Howard Karras
DIRECTOR FINANCE

MB:RE:aj
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

ITEM 1
MANAGER'S REPORT NO. 46
COUNCIL MEETING 90/07/09

110