

ITEM 12
MANAGER'S REPORT NO. 43
COUNCIL MEETING 91/07/08

TO: MUNICIPAL MANAGER 1991 July 03
FROM: ACTING DIRECTOR FINANCE File: G69-1a

SUBJECT: EXEMPTIONS FROM TAXATION - 1992

PURPOSE: To obtain Council's approval of permissive exemptions from property taxation for 1992.

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RECOMMENDATIONS

1. THAT bylaws to exempt from taxation in 1992 those properties listed in Part III(A) 100% (1-26) and 50% (27-33) be brought forward; and
2. THAT bylaws to exempt from taxation in 1992 those properties listed in Part III(B) 100% (1-10) be brought forward; and
3. THAT bylaws to exempt from taxation in 1992 those properties listed in Part III(C) 100% (1-29) be brought forward; and
4. THAT a resolution be adopted by Council to exempt from taxation in 1992 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 1992 are the same as those approved by Council for 1991, with the following exceptions:

- three 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 1992.

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 1992. Part III sets out the recommendations for permissive exemptions from taxation for the 1992 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 Section 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.

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 applied the guidelines to all applications which will be considered by Council for 1992 exemption under Section 400 the Municipal Act. This includes primarily organizations renting School Board properties and recreational/service organizations.

PART II: DISCUSSION OF NEW APPLICATIONS FOR 1992

Two new applications for exemption from taxation in 1992 have been received.

A. Proposed Exemption

The following organization qualifies for permissive exemption from taxation under Section 400 of the Municipal Act, and is consistent with Council's guidelines.

- 1. Burnaby Association for the Mentally Handicapped
Roll No. 5945-1455

This is a non-profit organization which provides out of school daycare to twenty children, eight of which are special needs children.

The following organizations will be receiving statutory exemption under Section 398 of the Municipal Act and qualify for permissive exemption from taxation.

- 2. Evangelistic Tabernacle Society
Roll No. 8045-7180
- 3. Central Park Gospel Hall
Roll No. 4600-7103

These are religious organizations. The applications are for land only used for activities associated with their religious services. This includes the parking area and a small area of landscaping.

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B. Not Proposed for Exemption

The following organization is not eligible for permissive exemption from taxation under the Municipal Act.

1. South Burnaby Elks Building Society Roll No. 5893-6884

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

PART III: PROPOSED EXEMPTIONS FROM TAXATION FOR 1992

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 1992, bylaws are required for:

Duthie-Union School
7231 Frances 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

Cameron School
9540 Erickson Avenue
Roll No. 1834-9540

3. Burnaby Y.M.C.A.

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

4. Hillview Parent Participation Preschool
5. The Council of Parent Participation Preschools

Glenwood School
5787 Marine Drive
Roll No. 3700-5787

6. St. Matthew's Day Care Society

Armstrong School
8757 Armstrong Avenue
Roll No. 4502-8757

7. Burnaby Association for the Mentally Handicapped
8. Pied Piper Pre-School

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

9. Gilmore Pre-School Society
10. Burnaby Y.M.C.A.

Burnaby Heights School
250 S. Willingdon Avenue

Roll No. 5655-0250

11. Boy Scouts of Canada
12. B.C. Amateur Boxing Association
13. Burnaby Association for the Mentally Handicapped
14. Burnaby Family Life Institute
15. Burnaby Information and Community Services Society
16. Burnaby Volunteer Centre Society
17. United Way Burnaby Division
18. Douglas College
19. Burnaby Multicultural Society
20. Burnaby Seniors Peer Counselling
21. C.A.S.I. (Comitato Attivata Scholastiche Italiane)

Brentwood School
1455 Delta Avenue

Roll No. 5945-1455

22. Brentwood Nursery School Society
23. Burnaby Association for the Mentally Handicapped

Marlborough School
6037 Marlborough Avenue

Roll No. 5965-6037

24. Burnaby French Language Play School

Riverside School
7855 Meadow Avenue

Roll No. 6337-7855

25. The Society for the Education of Children
with Specific Learning Disabilities
(The Kenneth Gordon School)

Capitol Hill School
350 S. Holdom Avenue

Roll No. 6245-0350

26. Burnaby Y.M.C.A.

To exempt tenants of the following properties from 50% of taxation for 1992 bylaws are required for:

Riverway West School
4340 Carson Street

Roll No. 3600-4340

27. W.W. Women and Work Research and Education Society
28. Greater Vancouver Childbirth Education Association

Glenwood School
5787 Marine Drive

Roll No. 3700-5787

29. Institute of Communications Art Association

Burnaby Heights School
250 S. Willingdon Avenue

Roll No. 5655-0250

30. B.C. Parents in Crisis
31. Carpentry Apprenticeship Joint Board of B.C.
32. Burnaby Unemployment Action Centre

Royal Oak School
6037 Royal Oak Avenue

Roll No. 5965-6037

33. Columbia College

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 1991 June 05 approved a recommendation that the organizations listed below be granted exemption from property taxation in 1992.

To exempt the following properties from taxation in 1992, bylaws are required for:

1. Bicycling Association of B.C. Roll No. 0690-7564
7564 Barnet Road

2. Young Men's Christian Association Roll No. 1770-4970
of Burnaby
4970 Canada Way

3. Burnaby Winter Club Roll No. 1770-4990
4990 Canada Way

4. Burnaby Horsemen's Association Roll No. 3128-9080
9080 Avalon Avenue

5. Burnaby Host Lions Activities Society Roll No. 3420-5024
(Occupied by South Burnaby Golden Age Society)
5024 Rumble Street

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

7. Burnaby Tennis Club Roll No. 6545-3890
3890 Kensington Avenue

In addition to the properties recommended for exemption by the Parks and Recreation Commission, a bylaw is required for the following properties:

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

10. United Way Roll No. 5659-3170
3170 Willingdon Green

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

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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.

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To exempt the following properties from taxation in 1992, 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. Aga Khan Foundation of Canada
6556 Sprout 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 Nos. 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 Nos. 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

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- 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 Hospital Society
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
- 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
- 29. Evangelistic Tabernacle Society
7180 Cariboo Road
Roll No. 8045-7180

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, the remainder of the land on which the church or school is situated is used for landscaped yards and parking areas which relate directly to the church or school function. When Council gives exemption for these 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 1992:

- 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

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- 7. United Church of Canada
Willingdon 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-Zoroastrian
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
- 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. International Society for Krishna
Consciousness for Western Canada
5462 Marine Drive
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 Willington 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

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| 45. Emmaus Lutheran Church
6344 Sperling Avenue | Roll No. 6695-6344 | |
| 46. Cliff Avenue United Church
1600 Cliff Avenue | Roll No. 6835-1600 | 138 |
| 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 | |
| 51. Central Park Gospel Hall
7103 - 10th Avenue | Roll No. 4600-7103 | |


Rick Elligott
ACTING DIRECTOR FINANCE

MB:gw
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