

ITEM 5
MANAGER'S REPORT NO. 48
COUNCIL MEETING 92/07/13

TO: MUNICIPAL MANAGER
FROM: DIRECTOR FINANCE
SUBJECT: EXEMPTIONS FROM TAXATION - 1993

1992 JULY 08
File: G69-1a

PURPOSE: To obtain Council's approval of permissive exemptions from property taxation for 1993.

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RECOMMENDATIONS

1. THAT bylaws to exempt from taxation in 1993 those properties listed in Part III(A) 100% (1 - 27) and 50% (28 - 33) be brought forward; and
2. THAT bylaws to exempt from taxation in 1993 those properties listed in Part III(B) 100% (1-10) be brought forward; and
3. THAT bylaws to exempt from taxation in 1993 those properties listed in Part III(C) 100% (1-32) be brought forward; and
4. THAT a resolution be adopted by Council to exempt from taxation in 1993 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 1993 are the same as those approved by Council for 1992, with the following exceptions:

- Five new applications which are 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 1993.

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 1993. Part III sets out the recommendations for permissive exemptions from taxation for the 1993 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 1993 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 1993

Five new applications for exemption from taxation in 1993 have been received.

A. Proposed Exemptions

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 Lakeview Pre-School Association
Roll No. 3106-7777-0000
- 2. Garden Village Pre-School Association
Roll No. 3100-6166-0001

These are non profit organizations which provide a high level of education to preschool children ages 3 - 5.

- 3. B.C. Conservatory of Music
Roll No. 5655-0250-0000

This is a non profit organization which provides instruction in music and visual arts to Burnaby students.

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

- 4. Aga Khan Foundation Canada Roll No. 5325-3466-0000

This is a religious organization. The application is for land only, used for activities associated with their religious services. This includes the parking area and a small area of landscaping. This is additional parking for the existing facility on Canada Way.

- 5. Pacific Health Care Society
(Fellburn Hospital) Roll No. 0700-6050-0000

This is a hospital which provides eligible Burnaby residents with extended care hospitalization and a day program which provides clinical services to seniors. The exemption is for the parking area and a small area of landscaping, as the building and footprint are statutorily exempt.

PART III: PROPOSED EXEMPTIONS FROM TAXATION FOR 1993

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 1993, bylaws are required for:

- Duthie-Union School
7231 Frances Street Roll No. 0740-7231

- 1. Capitol Hill Day Care Society Roll No. 0740-7231-0001

- Parkcrest School
6055 Halifax Street Roll No. 1210-6065

- 2. Faith Church Nursery School Roll No. 1210-6065-0001

- Cameron School
9540 Erickson Avenue Roll No. 1834-9540

- 3. Burnaby Y.M.C.A. Roll No. 1834-9540-0001

- Morley School
7355 Morley Street Roll No. 2934-7355

- 4. Burnaby French Language Play School Roll No. 2934-7355-0001

- Windsor Elementary School
6166 Imperial Street Roll No. 3100-6166

- 5. Garden Village Preschool Assn. Roll No. 3100-6166-0001

- Lakeview School
7777 Mayfield Street Roll No. 3106-7777

- 6. Burnaby Lakeview PreSchool Assn. Roll No. 3106-7777-0001

Riverway West School
4340 Carson Street

Roll No. 3600-4340

- 7. Hillview Parent Participation Preschool Roll No. 3600-4340-0003
- 8. The Council of Parent Participation Preschools

Roll No. 3600-4340-0008

Glenwood School
5787 Marine Drive

Roll No. 3700-5787

- 9. St. Matthew's Day Care Society
(Effective 1992 June leasing 60% of school)

Roll No. 3700-5787-0001

Armstrong School
8757 Armstrong Avenue

Roll No. 4502-8757

- 10. Burnaby Association for the
Mentally Handicapped
- 11. Pied Piper Pre-School Association

Roll No. 4502-8757-0003

Roll No. 4502-8757-0001

Gilmore School
50 S. Gilmore Avenue

Roll No. 5365-0050

- 12. Gilmore Pre-School Society

Roll No. 5365-0050-0001

Burnaby Heights School
250 S. Willingdon Avenue

Roll No. 5655-0250

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

Roll No. 5655-0250-0012

Roll No. 5655-0250-0010

Roll No. 5655-0250-0013

Roll No. 5655-0250-0004

Roll No. 5655-0250-0007

Roll No. 5655-0250-0006

Roll No. 5655-0250-0014

Roll No. 5655-0250-0015

Roll No. 5655-0250-0016

Roll No. 5655-0250-0017

Roll No. 5655-0250

Brentwood School
1455 Delta Avenue

Roll No. 5945-1455

- 24. Brentwood Nursery School Society
- 25. Burnaby Association for the
Mentally Handicapped

Roll No. 5945-1455-0001

Roll No. 5945-1455-0002

Riverside School
7855 Meadow Avenue

Roll No. 6337-7855

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

Roll No. 6337-7855-0000

Capitol Hill School
350 S. Holdom Avenue

Roll No. 6245-0350

- 27. Burnaby Y.M.C.A.

Roll No. 6245-0350-0001

To exempt tenants of the following properties from 50% of taxation for 1993 bylaws are required for:

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|---|-------------------------|
| Riverway West School
4340 Carson Street | Roll No. 3600-4340 |
| 28. W.W. Women and Work Research and
Education Society | Roll No. 3600-4340-0002 |
| 29. Greater Vancouver Childbirth
Education Association | Roll No. 3600-4340-0001 |
| Burnaby Heights School
250 S. Willingdon Avenue | Roll No. 5655-0250 |
| 30. B.C. Parents in Crisis | Roll No. 5655-0250-0001 |
| 31. Carpentry Apprenticeship Joint
Board of B.C. | Roll No. 5655-0250-0009 |
| 32. Burnaby Unemployment Action Centre | Roll No. 5655-0250-0051 |
| Royal Oak School
6037 Royal Oak Avenue | Roll No. 5965-6037 |
| 33. Columbia College | Roll No. 5965-6037-0002 |

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 1992 June 03 approved a recommendation that the organizations listed below be granted exemption from property taxation in 1993.

To exempt the following properties from taxation in 1993, bylaws are required for:

- | | |
|--|--------------------|
| 1. Bicycling Association of B.C.
7564 Barnet Road | Roll No. 0690-7564 |
| 2. Young Men's Christian Association
of Burnaby
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 |

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
3170 Willingdon Green
Roll No. 5659-3170

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 1993, 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. Pacific Health Care Society
(Fellburn Hospital)
6050 Hastings Street
Roll No. 0700-6050
- 4. Willingdon Heights United Church
4304 Parker Street
Roll No. 0900-4304
- 5. Parkcrest Gospel Chapel
6641 Halifax Street
Roll No. 1210-6641
- 6. Burnaby Association for the Mentally
Handicapped
2702 Norland Avenue
3755 Banff Avenue
Roll No. 1560-2702
Roll No. 6107-3155
- 7. St. Theresa's Catholic Church
5146 Laurel Street
Roll No. 1790-5146
- 8. North Burnaby Kingdom Hall Society
5975 Sunset Street
Roll No. 1970-5975
- 9. Aga Khan Foundation of Canada
6556 Sprott Street
Roll No. 1960-6556
- 10. First United Spiritualist Church
5584 Kincaid Street
Roll No. 2002-5584

11. St. Michael's School and Church
9387 Holmes Street
Roll No. 2550-9387
12. Foursquare Gospel Church of Canada
4045 Kingsway, 4061 Kingsway
Roll No. 2690-4045
13. Parish of St. John the Divine
3861 Kingsway, 3875 Kingsway
3891 Kingsway
Roll Nos. 2690-3861,
2690-3875, 2690-3891
14. South Burnaby Pentecostal Assembly
5855 Imperial Street
Roll No. 3100-5855
15. St. Francis de Sales School and Church
6597 and 6656 Balmoral Street
6627 Arcola Street
Roll Nos. 3170-6597,
3170-6656, 3220-6627
16. Burnaby Unit of Jehovah's Witnesses
5525 Short Street
Roll No. 3190-5525
17. Iglesia ni Cristo Church of Christ
5060 Marine Drive
Roll No. 3700-5060
18. The Christian School Association
8260 - 13th Avenue
Roll No. 4500-8260
19. Armstrong Avenue Baptist Church
8585 Armstrong Avenue
Roll No. 4502-8585
20. St. Thomas More High School
7450 - 12th Avenue
Roll No. 4540-7450
21. Church of the Nazarene
8094 - 11th Avenue
Roll No. 4560-8094
22. Our Lady of Mercy School and Church
7455 - 10th Avenue
Roll No. 4600-7455
23. Burnaby Hospital Society
3880 Ingleton Avenue
Roll No. 5245-3880
24. St. Michael's Centre Hospital Society
7451 Sussex Avenue
Roll No. 5795-7451
25. Grace Lutheran Church of South Burnaby
7283 Nelson Avenue
Roll No. 5895-7283
26. Salvation Army Canada West
6125 Nelson Avenue
Roll No. 5895-6125
27. Holy Cross School and Church
1450 Delta Avenue
Roll No. 5945-1450
28. Brentwood Park Presbyterian Church
1640 Delta Avenue
Roll No. 5945-1640
29. Canadian Ramgarhia Society
6908 McPherson Avenue
Roll No. 6195-6908
30. Faith Evangelical Lutheran Church
1005 Kensington Avenue
Roll No. 6545-1005
31. N.W. Branch Pentecostal Holiness Church
7716 Cumberland Avenue
Roll No. 7665-7716
32. Evangelistic Tabernacle Society
(Cariboo Road Church Society)
7200 Cariboo Road
Roll No. 8045-7200

D. Churches And Schools For Which A Resolution Is Required To Exempt From Taxation

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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.

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A resolution is required to exempt the following properties from taxation in 1993:

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. Parish of Christ the King - Anglican
4514 and 4550 Kitchener Street
Roll No. 1050-4514
1050-4550
8. Arbab Rustam Guiv Darbe Mehr-Zoroastrian
House of B.C.
6900 Halifax Street
Roll No. 1210-6900
9. Calvary Community Church
3905 Norland Avenue
Roll No. 1560-3905
10. The Church In Burnaby
5170 Norfolk Street
Roll No. 1750-5170
11. Aga Khan Foundation Canada
4040 Canada Way
3466 Curle Avenue
Roll No. 1770-4040
Roll No. 5325-3466
12. New Westminster Evangelical Free Church
7873 and 7895 Canada Way
Roll No. 1770-7873
1770-7895
13. St. Stephen's Anglican Church
9887 Cameron Street
Roll No. 1800-9887
14. New Life Community Church
8765-67 Government Street
Roll No. 1940-8765
15. The President Lethbridge Stake Church
5280 Kincaid Street
Roll No. 2002-5280
16. Danish Evangelical Lutheran Church
6010 Kincaid Street
Roll No. 2002-6010

17. St. Paul's United Church
3821 Lister Street and 4484 Smith Avenue
Roll No. 2200-3821
5205-4484
18. Deer Lake School
5526 Gilpin Street
Roll No. 2320-5526
19. Central Evangelical Free Church
6112 Rumble Street
Roll No. 3420-6112
20. International Society for Krishna
Consciousness for Western Canada
5462 Marine Drive
Roll No. 3700-5462
21. Presbyterian Church of Canada
Gordon Presbyterian
7457 Edmonds Street
Roll No. 4310-7457
22. St. Alban's Anglican Church
7717 - 19th Avenue
Roll No. 4330-7717
23. East Burnaby United Church
7772 Graham Avenue
Roll No. 4434-7772
24. First Christian Reformed Church
8255 - 13th Avenue
Roll No. 4500-8255
25. Burnaby Chinese Alliance Church
8611 Armstrong Avenue
Roll No. 4502-8611
26. B.C. Seventh Day Adventists
7925-10th Avenue and 7926-11th Avenue
Roll No. 4600-7925
4560-7926
27. Boundary Road Pentecostal Church
3420 Boundary Road
Roll No. 5105-3420
28. The Pentecostal Assemblies of Canada
Iglesia Evangelica
Pentecostal Emanuel
4830 Boundary Road
Roll No. 5105-4830
29. Vancouver Heights Presbyterian Church
140 S. Esmond Avenue
Roll No. 5175-0140
30. St. Andrews' Anglican Church
3426 Smith Avenue
Roll No. 5205-3426
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. Brentwood Park Alliance Church
1410 Delta Avenue
Roll No. 5945-1410

38. Maranatha Tabernacle
380 Hythe Avenue
Ro11 No. 5995-0380

39. Parish of All Saints South Burnaby
- Anglican
7405 Royal Oak Avenue

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Ro11 No. 6035-7405

40. Alta Vista Baptist Church
7175 Royal Oak Avenue

Ro11 No. 6035-7175

41. Ellesmere United Church
340 S. Ellesmere Avenue

Ro11 No. 6205-0340

42. St. Margaret's of Scotland
Anglican Church
1030 Sperling Avenue

Ro11 No. 6695-1030

43. Central Burnaby United Church
5135 Sperling Avenue

Ro11 No. 6695-5135

44. Emmaus Lutheran Church
6344 Sperling Avenue

Ro11 No. 6695-6344

45. Cliff Avenue United Church
1600 Cliff Avenue

Ro11 No. 6835-1600

46. South Burnaby Church of Christ
7485 Salisbury Avenue

Ro11 No. 6895-7485

47. Convention of Baptist Churches of B.C.
7135 Walker Avenue

Ro11 No. 7015-7135

48. Westminster Gospel Chapel
7540 - 6th Street

Ro11 No. 7305-7540

49. The Governing Council of the Salvation
Army Canada West
7195 Cariboo Road

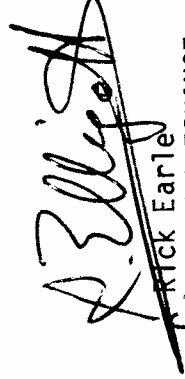
Ro11 No. 8045-7195

50. Tenth Avenue Bible Chapel
7103 - 10th Avenue

Ro11 No. 4600-7103

MB:vm
Attach.

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


Rick Earle
DIRECTOR FINANCE