

TO: CITY MANAGER

1993 JULY 06

FROM: DIRECTOR FINANCE

File: G69-1a

SUBJECT: EXEMPTIONS FROM TAXATION - 1994

PURPOSE: To obtain Council's approval of permissive exemptions from property taxation for 1994.

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### RECOMMENDATIONS

1. THAT bylaws to exempt from taxation in 1994 those properties listed in Part III(A) 100% (1 - 15) and 50% (16 - 18) be brought forward; and
2. THAT bylaws to exempt from taxation in 1994 those properties listed in Part III(B) 100% (1 - 11) and 50% (12 - 13) be brought forward; and
3. THAT bylaws to exempt from taxation in 1994 those properties listed in Part III(C) 100% (1 - 11) be brought forward; and
4. THAT bylaws to exempt from taxation in 1994 those properties listed in Part III(D) 100% (1 - 28) be brought forward; and
5. THAT a resolution be adopted by Council to exempt from taxation in 1994 those properties listed in Part III(E) 100% (1 - 50).

### SUMMARY

This is the annual report presented to Council as part of the process of granting permissive exemptions from property taxation. The recommendations for exemption in 1994 are the same as those approved by Council for 1993, with the exception of two 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 1994.

### 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 1994. Part III sets out the recommendations for permissive exemptions from taxation for the 1994 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.

We have applied the guidelines to all applications which will be considered by Council for 1994 exemption under Section 400 of the Municipal Act. This includes primarily organizations renting School Board and City owned properties and recreational/service organizations.

## PART II: NEW APPLICATIONS FOR 1994

Two new applications for exemption from taxation in 1994 have been received.

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-New Westminster Childcare Support Program

Roll No. 5655-0250-0000

This is a non profit organization which provides free referrals and information on selecting childcare facilities to parents and provides support to caregivers providing care.

The following organization will be receiving statutory exemption under Section 398 of the Municipal Act and qualifies for exemption from taxation.

2. Central Tabernacle

Roll No. 3100-5875-0004

This is a religious organization. The application is for land and buildings used for activities associated with their religious services. This is also used as a Seniors' drop in centre.

## PART III: PROPOSED EXEMPTIONS FROM TAXATION FOR 1994

### 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 1994, bylaws are required for:

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Duthie-Union School, 7231 Frances Street

1. Capitol Hill Day Care Society

Roll No. 0740-7231-0000

Parkcrest School, 6065 Halifax Street

2. Faith Church Nursery School

Roll No. 1210-6065-0001

Cameron School, 9540 Erickson Avenue

3. Burnaby Y.M.C.A.

Roll No. 1834-9540-0001

Morley School, 7355 Morley Street

4. Burnaby French Language Play School

Roll No. 2934-7355-0001

Windsor Elementary School, 6166 Imperial Street

5. Garden Village Preschool Association

Roll No. 3100-6166-0001

Lakeview School, 7777 Mayfield Street

6. Burnaby Lakeview Preschool Association

Roll No. 3106-7777-0001

Riverway West School, 4340 Carson Street

7. Hillview Parent Participation Preschool
8. The Council of Parent Participation Preschools

Roll No. 3600-4340-0003  
3600-4340-0008

Glenwood School, 5787 Marine Drive

9. St. Matthew's Day Care Society

Roll No. 3700-5787-0001

Armstrong School, 8757 Armstrong Avenue

10. Pied Piper Preschool Association

Roll No. 4502-8757-0001

Gilmore School, 50 S. Gilmore Avenue

11. Gilmore Preschool Society

Roll No. 5365-0050-0001

Brentwood School, 1455 Delta Avenue

12. Brentwood Nursery School Society
13. Burnaby Association for the Mentally Handicapped

Roll No. 5945-1455-0001  
5945-1455-0002

Riverside School, 7855 Meadow Avenue

14. 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

15. Burnaby Y.M.C.A.

Roll No. 6245-0350-0001

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To exempt tenants of the following properties from 50% of taxation for 1994, bylaws are required for:

Riverway West School, 4340 Carson Street

16. W.W. Women and Work Research and  
Education Society

Roll No. 3600-4340-0002

17. Greater Vancouver Childbirth Education  
Association

Roll No. 3600-4340-0001

Royal Oak School, 6037 Royal Oak Avenue

18. Columbia College

Roll No. 5965-6037-0002

#### B. CITY OF BURNABY PROPERTIES

Section 400 of the Municipal Act empowers Council to exempt from taxation, by bylaw adopted by two thirds of its members, City facilities rented or leased by a non profit organization.

To exempt tenants of the following property from 100% of taxation for 1994, bylaws are required for:

Burnaby Heights School, 250 Willingdon Avenue

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| 1. Boy Scouts of Canada                                | Roll No. 5655-0250-0012 |
| 2. B.C. Amateur Boxing Association                     | 5655-0250-0010          |
| 3. Burnaby Assoc. for the Mentally Handicapped         | 5655-0250-0013          |
| 4. Burnaby Family Life Institute                       | 5655-0250-0004          |
| 5. Burnaby Information & Community Services Society    | 5655-0250-0007          |
| 6. Burnaby Volunteer Centre Society                    | 5655-0250-0006          |
| 7. Douglas College                                     | 5655-0250-0014          |
| 8. Burnaby Multicultural Society                       | 5655-0250-0015          |
| 9. Burnaby Seniors Outreach Services Society           | 5655-0250-0016          |
| 10. C.A.S.I. (Comitato Attivata Scholastiche Italiane) | 5655-0250-0017          |
| 11. Burnaby-New Westminster Childcare Support Group    | 5655-0250               |

To exempt tenants of the following property from 50% of taxation for 1994, bylaws are required for:

Burnaby Heights School, 250 Willingdon Avenue

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| 12. B.C. Parents In Crisis                       | Roll No. 5655-0250-0001 |
| 13. Carpentry Apprenticeship Joint Board of B.C. | 5655-0250-0009          |

C. RECREATIONAL FACILITIES, ATHLETIC 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 1993 June 02 approved a recommendation that the organizations listed below be granted exemption from property taxation in 1994.

To exempt the following properties from taxation in 1994, bylaws are required for:

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| 1.   Bicycling Association of B.C.<br>7564 Barnet Road   | Roll No. 0690-7564 |
| 2.   Young Men's Christian Association of Burnaby<br>4970 Canada Way   | Roll No. 1770-4970 |
| 3.   Burnaby Winter Club<br>4990 Canada Way  | Roll No. 1770-4990 |
| 4.   Burnaby Horsemen's Association<br>9080 Avalon Avenue  | Roll No. 3128-9080 |
| 5.   Burnaby Host Lions Activities Society (occupied by<br>South Burnaby Golden Age Society)<br>5024 Rumble Street | Roll No. 3420-5024 |
| 6.   Boys' Clubs of Vancouver, B.C.<br>518 S. Howard Avenue  | Roll No. 6185-0518 |
| 7.   Burnaby Tennis Club<br>3890 Kensington Avenue   | Roll No. 6545-3890 |

In addition to the properties recommended for exemption by the Parks and Recreation Commission, bylaws are required for the following properties:

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| 8.   Highland Park Line | Roll No. 9901-0163-0002 |
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9. Burnaby Beautification Committee  
Roll No. 3020-7085,  
3020-7086, 3060-7051,  
3060-7061, 6895-6617,  
6895-6637, 6895-6647,  
6895-6667, 6895-6687.
10. United Way, 4543 Canada Way  
Roll No. 1770-4543
11. Burnaby Assoc. for the Mentally Handicapped  
2702 Norland Avenue  
3755 Banff Avenue  
Roll No. 1560-2702  
6107-3755

**D. HOSPITALS, SCHOOLS AND CHURCHES FOR WHICH A BYLAW IS REQUIRED  
FOR EXEMPTION FROM TAXATION**

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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 (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 parcel is exempted, a bylaw is required in order to define the area, in addition to the footprint, that is to be exempted.

To exempt the following properties from taxation in 1994, 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

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| 5. Parkcrest Gospel Chapel (Parkcrest Bible Chapel)<br>6641 Halifax Street                                       | Roll No. 1210-6641                           |
| 6. St. Theresa's Catholic Church<br>5146 Laurel Street   | Roll No. 1790-5146                           |
| 7. North Burnaby Kingdom Hall Society<br>5975 Sunset Street  | Roll No. 1970-5975                           |
| 8. First United Spiritualist Church<br>5584 Kincaid Street   | Roll No. 2002-5584                           |
| 9. St. Michael's School and Church<br>9387 Holmes Street   | Roll No. 2550-9387                           |
| 10. Parish of St. John the Divine<br>3861 Kingsway<br>3875 Kingsway<br>3891 Kingsway                             | Roll No. 2690-3861<br>2690-3875<br>2690-3891 |
| 11. St. Francis de Sales School and Church<br>6597 Balmoral Street<br>6656 Balmoral Street<br>6627 Arcola Street | Roll No. 3170-6597<br>3170-6656<br>3220-6627 |
| 12. Burnaby Unit of Jehovah's Witnesses<br>5525 Short Street   | Roll No. 3190-5525                           |
| 13. Iglesia ni Cristo Church of Christ<br>5060 Marine Drive  | Roll No. 3700-5060                           |
| 14. The Christian School Association<br>8260 - 13th Avenue   | Roll No. 4500-8260                           |
| 15. Armstrong Avenue Baptist Church<br>8585 Armstrong Avenue   | Roll No. 4502-8585                           |
| 16. St. Thomas More High School<br>7450 - 12th Avenue  | Roll No. 4540-7450                           |

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| 17. Church of the Nazarene<br>8094 - 11th Avenue  | Roll No. 4560-8094 |
| 18. Our Lady of Mercy School and Church<br>7455 - 10th Avenue                             | Roll No. 4600-7455 |
| 19. Burnaby Hospital Society<br>3880 Ingleton Avenue                                      | Roll No. 5245-3880 |
| 20. St. Michael's Centre Hospital Society<br>7451 Sussex Avenue                           | Roll No. 5795-7451 |
| 21. Grace Lutheran Church of South Burnaby<br>7283 Nelson Avenue                          | Roll No. 5895-7283 |
| 22. Salvation Army Canada West<br>6125 Nelson Avenue                                      | Roll No. 5895-6125 |
| 23. Holy Cross School and Church<br>1450 Delta Avenue                                     | Roll No. 5945-1450 |
| 24. Brentwood Park Presbyterian Church<br>1640 Delta Avenue                               | Roll No. 5945-1640 |
| 25. Canadian Ramgarhia Society<br>6908 McPherson Avenue                                   | Roll No. 6195-6908 |
| 26. Faith Evangelical Lutheran Church<br>1005 Kensington Avenue                           | Roll No. 6545-1005 |
| 27. N.W. Branch Pentecostal Holiness Church<br>7716 Cumberland Avenue                     | Roll No. 7665-7716 |
| 28. Evangelistic Tabernacle Society<br>(Cariboo Road Church Society)<br>7200 Cariboo Road | Roll No. 8045-7200 |

E. 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 1994:

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| 1. Parish of St. Nicholas Church<br>3883 Triumph Street  | Roll No. 0560-3883              |
| 2. St. Helen's School<br>3894 Triumph Street   | Roll No. 0560-3894              |
| 3. Vancouver Heights Baptist Church<br>3981 Albert Street  | Roll No. 0630-3981              |
| 4. Council of the Salvation Army<br>4204 Hastings Street   | Roll No. 0700-4204              |
| 5. Church of Christian Community in Canada<br>5050 Hastings Street                                       | Roll No. 0700-5050              |
| 6. Pentecostal Assemblies Church of Canada<br>Burnaby Chinese Pentecostal Church<br>5209 Hastings Street | Roll No. 0700-5209              |
| 7. Parish of Christ the King - Anglican<br>4514 Kitchener Street<br>4550 Kitchener Street                | Roll No. 1050-4514<br>1050-4550 |
| 8. Arbab Rustam Guiv Darbe Mehr-Zoroastrian<br>House of B.C.<br>6900 Halifax Street                      | Roll No. 1210-6900              |
| 9. Calvary Community Church<br>3905 Norland Avenue   | Roll No. 1560-3905              |

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| 10. The Church in Burnaby<br>5170 Norfolk Street  | Roll No. 1750-5170                           |
| 11. Aga Khan Foundation Canada<br>4040 Canada Way<br>3466 Curle Avenue<br>6556 Sprott Street  | Roll No. 1770-4040<br>5325-3466<br>1960-6556 |
| 12. St. Stephen's the Martyr Burnaby<br>9887 Cameron Street   | Roll No. 1800-9887                           |
| 13. New Life Community Church<br>8765-67 Government Street  | Roll No. 1940-8765                           |
| 14. The President Lethbridge Stake Church<br>5280 Kincaid Street  | Roll No. 2002-5280                           |
| 15. Danish Evangelical Lutheran Church<br>6010 Kincaid Street   | Roll No. 2002-6010                           |
| 16. St. Paul's United Church<br>3821 Lister Street<br>4484 Smith Avenue   | Roll No. 2200-3821<br>5205-4484              |
| 17. Deer Lake School<br>5526 Gilpin Street  | Roll No. 2320-5526                           |
| 18. Foursquare Gospel Church of Canada<br>4045-4061 Kingsway  | Roll No. 2690-4045                           |
| 19. Trustees of the Congregation of the South Burnaby<br>Pentecostal Assembly (Central Tabernacle)<br>5855 Imperial Street<br>#4 - 5875 Imperial Street | Roll No. 3100-5855<br>3100-5875-0004         |
| 20. Burnaby Chinese Evangelical Free Church<br>6112 Rumble Street<br>6138 Rumble Street   | Roll No. 3420-6112<br>3420-6138              |
| 21. International Society for Krishna Consciousness<br>for Western Canada<br>5462 Marine Drive  | Roll No. 3700-5462                           |

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| 22. Presbyterian Church of Canada<br>7457 Edmonds Street  | Roll No. 4310-7457 |
| 23. St. Alban's Anglican Church<br>7717 - 19th Avenue   | Roll No. 4330-7717 |
| 24. East Burnaby United Church<br>7772 Graham Avenue  | Roll No. 4434-7772 |
| 25. First Christian Reformed Church<br>8255 - 13th Avenue   | Roll No. 4500-8255 |
| 26. Burnaby Chinese Alliance Church<br>8611 Armstrong Avenue  | Roll No. 4502-8611 |
| 27. Tenth Avenue Bible Chapel<br>7103 - 10th Avenue   | Roll No. 4600-7103 |
| 28. Boundary Road Pentecostal Church<br>3420 Boundary Road  | Roll No. 5105-3420 |
| 29. The Pentecostal Assemblies of Canada<br>Iglesia Evangelica<br>Pentecostal Emanuel<br>4830 Boundary Road | Roll No. 5105-4830 |
| 30. Vancouver Heights Presbyterian Church<br>140 S. Esmond Avenue   | Roll No. 5175-0140 |
| 31. St. Andrews Anglican Church<br>3426 Smith Avenue  | Roll No. 5205-3426 |
| 32. New Apostolic Church<br>271 Ingleton Avenue   | Roll No. 5245-0271 |
| 33. Apostolic Church of Pentecost<br>4950 Barker Crescent   | Roll No. 5595-4950 |
| 34. B.C. Confederation Mennonite Brethren Church<br>Willingdon Mennonite Church<br>4812 Willingdon Avenue   | Roll No. 5655-4812 |

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| 35. South Burnaby United Church<br>7551 Gray Avenue<br>7591 Gray Avenue    | Roll No. 5755-7551<br>5755-7591 |
| 36. West Burnaby United Church<br>6050 Sussex Avenue                       | Roll No. 5795-6050              |
| 37. Christian Reformed Church of Burnaby<br>5825 Nelson Avenue             | Roll No. 5895-5825              |
| 38. Brentwood Park Alliance Church<br>1410 Delta Avenue                    | Roll No. 5945-1410              |
| 39. Marantha Tabernacle<br>380 Hythe Avenue                                | Roll No. 5995-0380              |
| 40. Parish of All Saints South Burnaby - Anglican<br>7405 Royal Oak Avenue | Roll No. 6035-7405              |
| 41. Alta Vista Baptist Church<br>7175 Royal Oak Avenue                     | Roll No. 6035-7175              |
| 42. Ellesmere United Church<br>340 S. Ellesmere Avenue                     | Roll No. 6205-0340              |
| 43. St. Margaret's of Scotland Anglican Church<br>1030 Sperling Avenue     | Roll No. 6695-1030              |
| 44. Central Burnaby United Church<br>5135 Sperling Avenue                  | Roll No. 6695-5135              |
| 45. Emmaus Lutheran Church<br>6344 Sperling Avenue                         | Roll No. 6695-6344              |
| 46. Cliff Avenue United Church<br>1600 Cliff Avenue                        | Roll No. 6835-1600              |
| 47. South Burnaby Church of Christ<br>7485 Salisbury Avenue                | Roll No. 6895-7485              |

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48. Southside Community Church  
7135 Walker Avenue

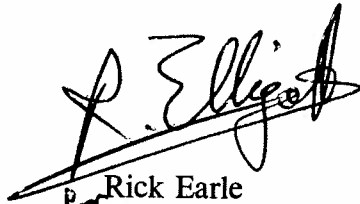
Roll No. 7015-7135

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

  
Rick Earle  
DIRECTOR FINANCE

MB/KOC:vm  
Attach.

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