

TO: CITY MANAGER 1994 JULY 06
 FROM: DIRECTOR FINANCE File: G69-1a
 SUBJECT: EXEMPTIONS FROM TAXATION - 1995
 PURPOSE: To obtain Council's approval of permissive exemptions from property taxation for 1995.

RECOMMENDATIONS

1. THAT bylaws to exempt from taxation in 1995 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 1995 those properties listed in Part III(B) 100% (1 - 10) and 50% (11) be brought forward; and
3. THAT bylaws to exempt from taxation in 1995 those properties listed in Part III(C) 100% (1 - 11) be brought forward; and
4. THAT bylaws to exempt from taxation in 1995 those properties listed in Part III(D) 100% (1 - 31) be brought forward; and
5. THAT a bylaw to exempt from taxation in 1995 that property listed in Part III (E) 100% (1) be brought forward; and
6. THAT a resolution be adopted by Council to exempt from taxation in 1995 those properties listed in Part III(F) 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 1995 are the same as those approved by Council for 1994, with the exception of five new applications which are being recommended for exemption.

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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 1995.

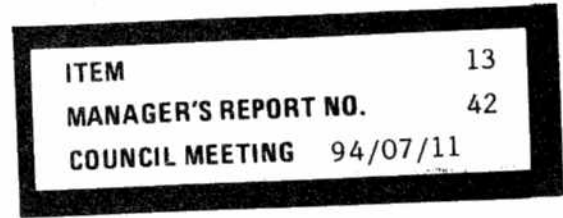
REPORT

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 1995. Part III presents the recommendations for permissive exemptions from taxation for the 1995 assessment roll.

PART I: PERMISSIVE EXEMPTION POLICY

Council in 1986 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 1995 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 1995

Five new applications for exemption from taxation in 1995 have been received.

The following organization qualifies for permissive exemption from taxation under Section 400(1)k of the Municipal Act, and is consistent with Council's guidelines.

1. Full Gospel Assembly Vancouver, Lessee Roll No. 0700-4204-0000

This is a religious organization. The application is for land and buildings used for activities associated with their religious services.

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

2. New Westminster Evangelical Free Church Roll No. 1770-7895-0000
3. B.C. Association Seventh Day Adventists Roll No. 4560-7926-0000
4600-7925-0000

These are religious organizations. The applications are for land and buildings used for activities associated with their religious services and a parking area. These churches were burned down by an arsonist in 1992. The new churches will be in use by 1994 September.

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The following organizations qualify for permissive exemption from taxation under Section 398(j) and Section 400(1)(g) of the Municipal Act and are consistent with Council's guidelines.

4. B.C. Children's Hospital, Lessee Roll No. 0370-3755-0000

This hospital is a wing of B.C. Children's Hospital and provides treatment of youth orientated medical eating disorders and counselling through medical referral.

5. Fairhaven United Church Homes Society Roll No. 3420-4341-0000

This is a 100 bed multi level hospital facility funded by the Ministry of Health and licenced by the Burnaby Health Department as a Long Term Care facility.

PART III: PROPOSED EXEMPTIONS FROM TAXATION FOR 1995

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 1995, bylaws are required for:

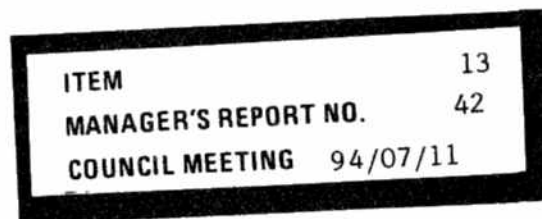
- Duthie-Union School, 7231 Frances Street
 1. Capitol Hill Day Care Society Roll No. 0740-7231-0000

- 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 Roll No. 3600-4340-0003
8. The Council of Parent Participation Preschools Roll No. 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 Roll No. 5945-1455-0001
13. Burnaby Association for the Mentally Handicapped 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

To exempt tenants of the following properties from 50% of taxation for 1995, 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

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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 1995, 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. Burnaby Multicultural Society | 5655-0250-0015 |
| 8. Burnaby Seniors Outreach Services Society | 5655-0250-0016 |
| 9. C.A.S.I. (Comitato Attivata Scholastiche Italiane) | 5655-0250-0017 |
| 10. Burnaby-New Westminster Childcare Support Group | 5655-0250-0000 |

To exempt tenants of the following property from 50% of taxation for 1995, a bylaw is required for:

Burnaby Heights School, 250 Willingdon Avenue

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| 11. Carpentry Apprenticeship Joint Board of B.C | 5655-0250-0009 |
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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 1994 May 18 approved a recommendation that the organizations listed below be granted exemption from property taxation in 1995.

To exempt the following properties from taxation in 1995, bylaws are required for:

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| 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, bylaws are required for the following properties:

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| 8. Highland Park Line | Roll No. 9901-0163-0002 |
| 9. Burnaby Beautification Committee | Roll No's. 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 |

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**D. 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 (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 1995, bylaws are required for:

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| 1. B.C. Children's Hospital, Lessee
3755 McGill Street | Roll No. 0370-3755 |
| 2. St. Helen's Catholic Church
3871 Pandora Street | Roll No. 0600-3871 |
| 3. Vishva Hindu Parishad of B.C.
3885 Albert Street | Roll No. 0630-3885 |
| 4. Pacific Health Care Society (Fellburn Hospital)
6050 Hastings Street | Roll No. 0700-6050 |
| 5. Willingdon Heights United Church
4304 Parker Street | Roll No. 0900-4304 |
| 6. Parkcrest Gospel Chapel (Parkcrest Bible Chapel)
6641 Halifax Street | Roll No. 1210-6641 |
| 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. First United Spiritualist Church
5584 Kincaid Street | Roll No. 2002-5584 |

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| 10. St. Michael's School and Church
9387 Holmes Street | Roll No. 2550-9387 |
| 11. Parish of St. John the Divine
3861 Kingsway
3875 Kingsway
3891 Kingsway | Roll No. 2690-3861
2690-3875
2690-3891 |
| 12. St. Francis de Sales School and Church
6597 Balmoral Street
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. Fairhaven United Church Homes Society
4341 Rumble Street | Roll No. 3420-4341 |
| 15. Iglesia ni Cristo Church of Christ
5060 Marine Drive | Roll No. 3700-5060 |
| 16. The Christian School Association
8260 - 13th Avenue | Roll No. 4500-8260 |
| 17. Armstrong Avenue Baptist Church
8585 Armstrong Avenue | Roll No. 4502-8585 |
| 18. St. Thomas More High School
7450 - 12th Avenue | Roll No. 4540-7450 |
| 19. Church of the Nazarene
8094 - 11th Avenue | Roll No. 4560-8094 |
| 20. Our Lady of Mercy School and Church
7455 - 10th Avenue | Roll No. 4600-7455 |
| 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 |

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- 23. Grace Lutheran Church of South Burnaby
7283 Nelson Avenue Roll No. 5895-7283
- 24. Salvation Army Canada West
6125 Nelson Avenue Roll No. 5895-6125
- 25. Holy Cross School and Church
1450 Delta Avenue Roll No. 5945-1450
- 26. Brentwood Park Presbyterian Church
1640 Delta Avenue Roll No. 5945-1640
- 27. Marantha Tabernacle
380 S. Hythe Avenue Roll No. 5995-0380
- 28. Canadian Ramgarhia Society
6908 McPherson Avenue Roll No. 6195-6908
- 29. Faith Evangelical Lutheran Church
1005 Kensington Avenue Roll No. 6545-1005
- 30. N.W. Branch Pentecostal Holiness Church
7716 Cumberland Avenue Roll No. 7665-7716
- 31. Evangelistic Tabernacle Society
(Cariboo Road Church Society)
7200 Cariboo Road Roll No. 8045-7200

**E. CHURCHES LEASING PROPERTY FOR WHICH A BYLAW IS REQUIRED FOR EXEMPTION
FROM TAXATION**

Section 400(1)k of the Municipal Act exempts from taxation land and improvements or both used or occupied by a church as tenant or licensee for the purpose of public worship or for the purpose of a church hall which Council considers necessary to the church.

To exempt the following property from taxation in 1995, a bylaw is required for:

- 1. Full Gospel Assembly Vancouver, Lessee Roll No. 0700-4204
4204 Hastings Street

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F. 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 1995:

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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. Church of Christian Community in Canada
5050 Hastings Street | Roll No. 0700-5050 |
| 5. Pentecostal Assemblies Church of Canada
Burnaby Chinese Pentecostal Church
5209 Hastings Street | Roll No. 0700-5209 |
| 6. Parish of Christ the King - Anglican
4514 Kitchener Street
4550 Kitchener Street | Roll No. 1050-4514
1050-4550 |
| 7. Arbab Rustam Guiv Darbe Mehr-Zoroastrian
House of B.C.
6900 Halifax Street | Roll No. 1210-6900 |
| 8. Calvary Community Church
3905 Norland Avenue | Roll No. 1560-3905 |
| 9. The Church in Burnaby
5170 Norfolk Street | Roll No. 1750-5170 |

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| 10. | Aga Khan Foundation Canada
4040 Canada Way
3466 Curle Avenue
6556 Sprott Street | Roll No. 1770-4040
5325-3466
1960-6556 |
| 11. | New Westminster Evangelical Free Church
7895 Canada Way | Roll No. 1770-7895 |
| 12. | St. Stephen's the Martyr Burnaby
9887 Cameron Street | Roll No. 1800-9887 |
| 13. | New Life Community Church
8765-67 Government Street | Roll No. 1940-8765 |
| 14. | The President Lethbridge Stake Church
5280 Kincaid Street | Roll No. 2002-5280 |
| 15. | Danish Evangelical Lutheran Church
6010 Kincaid Street | Roll No. 2002-6010 |
| 16. | St. Paul's United Church
3821 Lister Street
4484 Smith Avenue | Roll No. 2200-3821
5205-4484 |
| 17. | Deer Lake School
5526 Gilpin Street | Roll No. 2320-5526 |
| 18. | Foursquare Gospel Church of Canada
4045-4061 Kingsway | Roll No. 2690-4045 |
| 19. | Trustees of the Congregation of the South Burnaby
Pentecostal Assembly (Central Tabernacle)
5855 Imperial Street
#4 - 5875 Imperial Street | Roll No. 3100-5855-0000
3100-5875-0004 |
| 20. | Burnaby Chinese Evangelical Free Church
6112 Rumble Street
6138 Rumble Street | Roll No. 3420-6112
3420-6138 |
| 21. | International Society for Krishna Consciousness
for Western Canada
5462 Marine Drive | Roll No. 3700-5462 |

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- 22. Presbyterian Church of Canada
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. Association Seventh Day Adventists
7926 - 11th Avenue Roll No. 4560-7926
7925 - 10th Avenue 4600-7925
- 28. Tenth Avenue Bible Chapel
7103 - 10th Avenue Roll No. 4600-7103
- 29. Boundary Road Pentecostal Church
3420 Boundary Road Roll No. 5105-3420
- 30. The Pentecostal Assemblies of Canada
Iglesia Evangelica Roll No. 5105-4830
Pentecostal Emanuel
4830 Boundary Road
- 31. Vancouver Heights Presbyterian Church
140 S. Esmond Avenue Roll No. 5175-0140
- 32. St. Andrews Anglican Church
3426 Smith Avenue Roll No. 5205-3426
- 33. New Apostolic Church
271 Ingleton Avenue Roll No. 5245-0271
- 34. Apostolic Church of Pentecost
4950 Barker Crescent Roll No. 5595-4950

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- 35. B.C. Confederation Mennonite Brethren Church
Willingdon Mennonite Church
4812 Willingdon Avenue
Roll No. 5655-4812

- 36. South Burnaby United Church
7551 Gray Avenue
7591 Gray Avenue
Roll No. 5755-7551
5755-7591

- 37. West Burnaby United Church
6050 Sussex Avenue
Roll No. 5795-6050

- 38. Christian Reformed Church of Burnaby
5825 Nelson Avenue
Roll No. 5895-5825

- 39. Brentwood Park Alliance Church
1410 Delta Avenue
Roll No. 5945-1410

- 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. Deer Lake 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. Southside Community Church
7135 Walker Avenue
Roll No. 7015-7135

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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

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

