

TO: CITY MANAGER

1995 SEPTEMBER 13

FROM: DIRECTOR FINANCE

File: G69-1a

SUBJECT: EXEMPTIONS FROM TAXATION - 1996

PURPOSE: To obtain Council's approval of permissive exemptions from property taxation for 1996.

RECOMMENDATIONS

1. THAT bylaws to exempt from taxation in 1996 those properties listed in Part III(A) 100% (1 - 14) and 50% (15) be brought forward; and
2. THAT bylaws to exempt from taxation in 1996 those properties listed in Part III(B) 100% (1 - 19) and 50% (20 - 21) be brought forward; and
3. THAT bylaws to exempt from taxation in 1996 those properties listed in Part III(C) 100% (1 - 11) be brought forward; and
4. THAT bylaws to exempt from taxation in 1996 those properties listed in Part III(D) 100% (1 - 31) be brought forward; and
5. THAT a bylaw to exempt from taxation in 1996 those properties listed in Part III (E) 100% (1 - 2) be brought forward; and
6. THAT a resolution be adopted by Council to exempt from taxation in 1996 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 1996 are the same as those approved by Council for 1995, with the exception of four 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 October 31 to exempt those lands and improvements which are within their authority. This report lists the properties proposed for exemption in 1996.

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 1996. Part III presents the recommendations for permissive exemptions from taxation for the 1996 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 1996 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 1996

Four new applications for exemption from taxation in 1996 have been received.

The following organizations qualify for 100% permissive exemption from taxation under Section 400(2)(c.1) of the Municipal Act, and are consistent with Council's guidelines.

1. Burnaby Children's Centers Society, Lessee Roll No. 6725-7521
Provides day care for children ages 4 months to 6 years, in a City owned facility; provides space for practicum placements for students studying early childhood from Burnaby schools.

The following organization qualifies for 50% permissive exemption from taxation under Section 400 (2)(c.1) of the Municipal Act and is consistent with Council's guidelines.

2. Pacific Assistance Dogs Society Roll No. 3242-9048
Trains dogs for people with disabilities. These dogs are trained to perform tasks that the disabled person is not able to do on their own. This organization is being recommended for 50% exemption as they provide services to a regional clientele.

The following organization qualifies for 100% permissive exemption from taxation under Section 400(1)(k) of the Municipal Act, and is consistent with Council's guidelines.

3. Living Faith Community, Lessee Roll No. 0700-4181-0001
Ministry of Presbyterian Church in Canada
This is a religious organization. The application is for land and buildings used for activities associated with their religious services.

The following organization will be receiving statutory exemption under Section 398 of the Municipal Act and qualifies for 100% permissive exemption from taxation.

4. Evangelical Chinese Bible Church Roll No. 3700-5122-0000
This is a religious organization. The application is for land and buildings used for activities associated with their religious services and a parking area. Roll No. 3700-5110-0000

PART III: PROPOSED EXEMPTIONS FROM TAXATION FOR 1996

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 1996, 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 Lutheran 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
- Armstrong School, 8757 Armstrong Avenue
9. Pied Piper Preschool Association Roll No. 4502-8757-0001
- Gilmore School, 50 S. Gilmore Avenue
10. Gilmore Preschool Society Roll No. 5365-0050-0001
- Brentwood School, 1455 Delta Avenue
11. Brentwood Nursery School Society Roll No. 5945-1455-0001
 12. Burnaby Association for the Mentally Handicapped 5945-1455-0002
- Riverside School, 7855 Meadow Avenue
13. 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

14. Burnaby Y.M.C.A.

Roll No. 6245-0350-0001

To exempt tenants of the following properties from 50% of taxation for 1996, bylaws are required for:

Royal Oak School, 6037 Royal Oak Avenue

15. 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 1996, 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 |

Edmonds North Wing Community Resource Centre, 7355 Canada Way

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| 11. St. Matthew's Day Care Society | Roll No. 1770-7355-0000 |
| 12. Deaf Children's Society of B.C. | 1700-7355-0000 |
| 13. Burnaby Association for the Mentally Handicapped | 1770-7355-0000 |
| 14. Canadian Mental Health Association | 1770-7355-0000 |
| 15. St. John Ambulance, Burnaby Branch | 1770-7355-0000 |
| 16. Burnaby Family Life Institute | 1770-7355-0000 |
| 17. Canadian Red Cross, Fraser Region-Burnaby Branch | 1770-7355-0000 |
| 18. Burnaby Child Poverty Committee Society | 1770-7355-0000 |

7521 Hanna Court

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| 19. Burnaby Children's Centers Society | 6725-7521-0000 |
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To exempt tenants of the following property from 50% of taxation for 1996, a bylaw is required for:

Burnaby Heights School, 250 Willingdon Avenue

20. Carpentry Apprenticeship Joint Board of B.C

Roll No. 5655-0250-0001 28

9048 Stormont Avenue

21. Pacific Assistance Dogs Society

3242-9048-0000

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 1995 May 18 approved a recommendation that the organizations listed below be granted exemption from property taxation in 1996.

To exempt the following properties from taxation in 1996, 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 |
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| 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 |

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 1996, 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 |

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| 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 |
| 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. Iglesia ni Cristo Church of Christ
5060 Marine Drive | Roll No. 3700-5060 |
| 15. Evangelical Chinese Bible Church
5122 Marine Drive
5110 Marine Drive | Roll No. 3700-5122
Roll No. 3700-5110 |
| 16. The Christian School Association (John Knox Christian School)
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 (Canadian Pacific Division)
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
23. Fairhaven United Church Homes Society
7557 Sussex Avenue Roll No. 5795-7557
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 1996, a bylaw is required for:

1. Full Gospel Assembly Vancouver, Lessee
4204 Hastings Street
Roll No. 0700-4204-0000
2. Living Faith Community:
Ministry of Presbyterian Church In Canada
#101 - 4181 Hastings Street
Roll No. 0700-4181-0001

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 1996:

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. Vancouver Korean Full Gospel Church
3905 Norland Avenue
Roll No. 1560-3905
9. The Church in Burnaby
5170 Norfolk Street
Roll No. 1750-5170
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 the Martyr Anglican Church
9887 Cameron Street
Roll No. 1800-9887
13. New Life Community Church
8765-67 Government Street
Roll No. 1940-8765
14. Church of Jesus Christ of Latter-Day Saints
Vancouver, B.C. Stake
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 Central Christian
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
22. Gordon Presbyterian Church of Canada
7457 Edmonds Street
Roll No. 4310-7457
23. St. Alban the Martyr 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
7925 - 10th Avenue
Roll No. 4560-7926
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 Pentecostal Emanuel
4830 Boundary Road
Roll No. 5105-4830
31. St. Andrews Anglican Church
3426 Smith Avenue
Roll No. 5205-3426

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| 32. | New Apostolic Church
271 Ingleton Avenue | Roll No. 5245-0271 |
| 33. | Apostolic Church of Pentecost Vancouver -
Garden Village Apostolic Church
4950 Barker Crescent | Roll No. 5595-4950 |
| 34. | B.C. Confederation Mennonite Brethren Church
Willingdon Mennonite Church
4812 Willingdon Avenue | Roll No. 5655-4812 |
| 35. | South Burnaby United Church
7551 Gray Avenue
7591 Gray Avenue | Roll No. 5755-7551
5755-7591 |
| 36. | West Burnaby United Church
6050 Sussex Avenue | Roll No. 5795-6050 |
| 37. | Christian Reformed Church of Burnaby
5825 Nelson Avenue | Roll No. 5895-5825 |
| 38. | Grace Lutheran Church of South Burnaby
7283 Nelson Avenue | Roll No. 5895-7283 |
| 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 |

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| 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 B.C.
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 |


for Rick Earle
DIRECTOR FINANCE

MB:vm

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