

**TO:** CITY MANAGER

1999 September 20  
File: G69-1a

**FROM:** DIRECTOR FINANCE

**SUBJECT: EXEMPTIONS FROM TAXATION - 2000**

**PURPOSE:** To obtain Council's approval of permissive exemptions from property taxation for 2000.

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**RECOMMENDATIONS**

1. **THAT** bylaws to exempt from taxation in 2000 those properties listed in Part III(A) 100% (1-17) be brought forward; and
2. **THAT** bylaws to exempt from taxation in 2000 those properties listed in Part III(B) 100% (1-23) and 50% (24) be brought forward; and
3. **THAT** bylaws to exempt from taxation in 2000 those properties listed in Part III(C) 100% (1-11) be brought forward; and
4. **THAT** bylaws to exempt from taxation in 2000 those properties listed in Part III(D) 100% (1-31) be brought forward; and
5. **THAT** a bylaw to exempt from taxation in 2000 those properties listed in Part III(E) 100% (1-2) be brought forward; and
6. **THAT** Council does hereby exempt from taxation (100%) for the year 2000 the properties listed in Part III(F) (1-49).

**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 2000 are the same as those approved by Council for 1999 with the exception of six 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 2000.

## **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 2000. Part III presents the recommendations for permissive exemptions from taxation for the 2000 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 341 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



The following non-profit organizations located in schools qualify for 100% permissive exemption from taxation under Section 341 (2) (m2) of the Municipal Act and are consistent with Council's guidelines.

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| 5. Eastside Opportunities Society - Kids Link        | Roll No. 7435-7502-0000 |
| - Provides before and after school care to children. |                         |
| 6. Twelfth Avenue Children's Centre                  | Roll No. 4540-7622-0000 |
| - Provides before and after school care to children. |                         |

**PART III: PROPOSED EXEMPTIONS FROM TAXATION FOR 2000**

**A. SCHOOL BOARD PROPERTIES**

Section 341 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 2000, 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, 6055 Halifax Street           |                         |
| 2. Parkcrest Child Care Society                 | Roll No. 1210-6055-0001 |
| Cameron School, 9540 Erickson Avenue            |                         |
| 3. Burnaby Y.M.C.A.                             | Roll No. 1834-9540-0001 |
| Marlborough School, 6037 Marlborough Avenue     |                         |
| 4. Burnaby French Language Play School          | Roll No. 5965-6037-0000 |
| 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	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. 3600-4340-0003
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
Stoney Creek School, 2740 Beaverbrook Cres.	
15. Burnaby Y.M.C.A.	Roll No. 8282-2740-0000
Second Street School, 7502 - 2nd Street	
16. Eastside Opportunities Society - Kids Link	Roll No. 7435-7502-0000
Twelfth Avenue School, 7622 Twelfth Avenue	
17. Twelfth Avenue Children's Centre	Roll No. 4540-7622-0000

**B. CITY OF BURNABY PROPERTIES**

Section 341 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 properties from 100% of taxation for 2000, bylaws are required for:

Burnaby Heights School, 250 Willingdon Avenue

1. Scout Properties (B.C.-Yukon) Ltd.	Roll No. 5655-0250-0012
2. B.C. Amateur Boxing Association	5655-0250-0010
3. Burnaby Association 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	5655-0250-0018
11. Family as Support Teams Society, The Rainbow Bridge	5655-0250-
12. Caireen Child & Family Services Society	5655-0250-0008
13. Carpentry Apprenticeship Joint Board of B.C.	5655-0250-0009
14. Life Line Society	5655-0250-
15. Rosemary Brown Family Services Society	5655-0250-

Edmonds North Wing Community Resource Centre, 7355 Canada Way

16. St. Matthew's Day Care Society	Roll No. 1770-7355-0001
17. Deaf Children's Society of B.C.	1700-7355-0002
18. Canadian Mental Health Association	1770-7355-0004
19. St. John Ambulance, Burnaby Branch	1770-7355-0005
20. Burnaby Family Life Institute	1770-7355-0006
22. Canadian Red Cross, Fraser Region-Burnaby Branch	1770-7355-0007
23. St. Leonard's Youth & Family Services Society	1770-7355-0008

To exempt tenants of the following property from 50% of taxation for 2000, a bylaw is required for:

24. Pacific Assistance Dogs Society 9048 Stormont Avenue	Roll. No. 3242-9048-0000
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**C. RECREATIONAL FACILITIES, ATHLETIC SERVICE CLUBS, CHARITABLE AND  
PHILANTHROPIC ORGANIZATIONS**

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Section 341 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 1999 July 17 approved a recommendation that the organizations listed below be granted exemption from property taxation in 2000.

To exempt the following properties from taxation in 2000, bylaws are required for:

1. B.C. Volleyball Association  
7564 Barnet Road Roll No. 0690-7564-0000
2. Young Men's Christian Association  
4970 Canada Way Roll No. 1770-4970-0000
3. The Burnaby Winter Club  
4990 Canada Way Roll No. 1770-4990-0000
4. Burnaby Horsemen's Association  
9080 Avalon Avenue Roll No. 3128-9080-0000
5. Burnaby Host Lions Activities Society (occupied by  
South Burnaby Golden Age Society)  
5024 Rumble Street Roll No. 3128-9080-0000
6. Boys' and Girls' Clubs of Greater Vancouver  
518 S. Howard Avenue Roll No. 6185-0518-0000
7. Burnaby Tennis Club  
3890 Kensington Avenue Roll No. 6545-3890-0000

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

8. Highland Park Line Roll No. 9901-0163-0002
9. Burnaby Beautification Committee Roll No's. 3020-7085-0000  
3020-7086, 3060-7051  
3060-7061, 6895-6617  
6895-6637, 6895-6647  
6895-6667, 6895-6687
10. United Way of the Lower Mainland  
4543 Canada Way Roll No. 1770-4543-0000

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| 11. Burnaby Association for the Mentally Handicapped |                         |
| 2702 Norland Avenue - 100% exemption                 | Roll No. 1560-2702-0000 |
| 3755 Banff Avenue - partial exemption                | 6107-3755-0000          |

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

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Section 339 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; 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 2000, bylaws are required for:

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| 1. Parish of St. Nicolas (Church)                |                         |
| 3883 Triumph Street                              | Roll No. 0560-3883-0000 |
| 2. St. Helen's Catholic Church & School          |                         |
| 3871-3895 Pandora Street                         | Roll No. 0600-3871-0000 |
| 3. Vishva Hindu Parishad of B.C.                 |                         |
| 3885 Albert Street                               | Roll No. 0630-3885-0000 |
| 4. Simon Fraser Health Board (Fellburn Hospital) |                         |
| 6050 Hastings Street                             | Roll No. 0700-6050-0000 |
| 5. Willingdon Heights United Church              |                         |
| 4304 Parker Street                               | Roll No. 0900-4304-0000 |
| 6. Parkcrest Gospel Chapel                       |                         |
| 6641 Halifax Street                              | Roll No. 1210-6641-0000 |



7. Vancouver Korean Full Gospel Church  
3905 Norland Avenue  
Roll No. 1560-3905-0000
8. St. Theresa's Catholic Church  
5146 Laurel Street  
Roll No. 1790-5146-0000
9. St. Stephen the Martyr Anglican Church  
9887 Cameron Street  
Roll No. 1800-9887-0000
10. Capitol Hill Congregation of Jehovah's Witnesses  
North Burnaby Kingdom Hall Society  
5975-5977 Sunset Street  
Roll No. 1970-5975-0000
11. First United Spiritualist Church of Vancouver  
5584 Kincaid Street  
Roll No. 2002-5584-0000
12. St. Michael's School and Church  
9387 Holmes Street  
Roll No. 2550-9387-0000
13. Diocese of New Westminster  
3861 Kingsway  
3875 Kingsway  
3891 Kingsway  
Roll No. 2690-3861-0000  
2690-3875-0000  
2690-3891-0000
14. Canadian Ramgarhia Society  
5600 Dorset Street  
Roll No. 3150-5600-0000
15. St. Francis de Sales School and Church  
6597 Balmoral Street  
6656 Balmoral Street  
6627 Arcola Street  
Roll No. 3170-6597-0000  
3170-6656-0000  
3220-6627-0000
16. Burnaby Unit of Jehovah's Witnesses  
5525 Short Street  
Roll No. 3190-5525-0000
17. Iglesia ni Cristo Church of Christ  
5060 Marine Drive  
Roll No. 3700-5060-0000
18. Christian School Association (John Knox Christian School)  
8260 - 13th Avenue  
Roll No. 4500-8260-0000

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| 19. Armstrong Avenue Baptist Church<br>8585 Armstrong Avenue   | Roll No. 4502-8585-0000 |
| 20. St. Thomas More High School<br>7450 - 12th Avenue  | Roll No. 4540-7450-0000 |
| 21. Church of the Nazarene (Canada Pacific Division)<br>8094 - 11th Avenue                               | Roll No. 4560-8094-0000 |
| 22. Our Lady of Mercy School and Church<br>7455-7481 - 10th Avenue                                       | Roll No. 4600-7455-0000 |
| 23. Burnaby Hospital Society<br>3880 Ingleton Avenue   | Roll No. 5245-3880-0000 |
| 24. St. Michael's Centre Hospital Society<br>7451 Sussex Avenue  | Roll No. 5795-7451-0000 |
| 25. The Fairhaven United Church Homes<br>7557 Sussex Avenue  | Roll No. 5795-7557-0000 |
| 26. Gov. Council Salvation Army Canada West<br>6125 Nelson Avenue  | Roll No. 5895-6125-0000 |
| 27. Holy Cross School and Church<br>1450 Delta Avenue  | Roll No. 5945-1450-0000 |
| 28. Trustees of Brentwood Park Presbyterian Church<br>1640 Delta Avenue                                  | Roll No. 5945-1640-0000 |
| 29. Faith Evangelical Lutheran Church of Burnaby, B.C.<br>1005 Kensington Avenue                         | Roll No. 6545-1005-0000 |
| 30. Church on the Hill:<br>Trustees of N.W. Branch Pentecostal Holiness Church<br>7716 Cumberland Avenue | Roll No. 7665-7716-0000 |
| 31. Cariboo Road Calvary Chapel Society<br>7200 Cariboo Road   | Roll No. 8045-7200-0000 |

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

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Section 341(2)(k) of the Municipal Act allows an exemption from taxation, land or 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 2000, a bylaw is required for:

1. Dawn Christ Church  
380 S. Hythe Avenue Roll No. 5995-0380-0000
2. Burnaby Christian Fellowship Society  
7325 McPherson Avenue Roll No. 6195-7325-0000

**F. 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 339, 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 341 of the Act.

A resolution is required to exempt the following properties from taxation in 2000:

1. Vancouver Heights Baptist Church  
3981 Albert Street Roll No. 0630-3981-0000
2. Church of Christian Community in Canada, Vancouver Centre  
5050 Hastings Street Roll No. 0700-5050-0000
3. The Pentecostal Assemblies Church of Canada  
Burnaby Chinese Pentecostal Church  
5209 Hastings Street Roll No. 0700-5209-0000

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| 4.  | The Parish of Christ the King - Anglican<br>4514 Kitchener Street<br>4550 Kitchener Street                                       | Roll No. 1050-4514-0000<br>1050-4550-0000                   |
| 5.  | Arbab Rustam Guiv Darbe Mehr-Zoroastrian<br>House of B.C.<br>6900 Halifax Street   | Roll No. 1210-6900-0000                                     |
| 6.  | The Church in Burnaby<br>5170 Norfolk Street   | Roll No. 1750-5170-0000                                     |
| 7.  | Aga Khan Foundation Canada<br>4040 Canada Way<br>3466 Curle Avenue<br>6556 Sprott Street   | Roll No. 1770-4040-0000<br>5325-3466-0000<br>1960-6556-0000 |
| 8.  | New Westminster Evangelical Free Church<br>7895 Canada Way   | Roll No. 1770-7895-0000                                     |
| 9.  | New Life Community Church<br>8765-67 Government Street   | Roll No. 1940-8765-0000                                     |
| 10. | President of the Lethbridge Stake<br>Church of Jesus Christ of Latter-Day Saints<br>Vancouver, B.C. Stake<br>5280 Kincaid Street | Roll No. 2002-5280-0000                                     |
| 11. | The Danish Evangelical Lutheran Church<br>6010 Kincaid Street  | Roll No. 2002-6010-0000                                     |
| 12. | Christ Church of China<br>6580 Thomas Street   | Roll No. 2030-6580-0000                                     |
| 13. | St. Paul's United Church of Canada<br>3821 Lister Street<br>4484 Smith Avenue  | Roll No. 2200-3821-0000<br>5205-4484-0000                   |
| 14. | B.C. Corp. of the Seventh Day Adventist Church<br>Deer Lake School<br>5526 Gilpin Street   | Roll No. 2320-5526-0000                                     |

15. Foursquare Gospel Church of Canada  
4045-4061 Kingsway  
Roll No. 2690-4045-0000
16. The Trustees of the Congregation of the Central Christian  
Assembly (Central Tabernacle)  
5855 Imperial Street  
Roll No. 3100-5855-0000
17. Burnaby Chinese Evangelical Free Church  
6112 Rumble Street  
6138 Rumble Street  
Roll No. 3420-6112-0000  
3420-6138-0000
18. Evangelical Chinese Bible Church  
5122 Marine Drive  
5110 Marine Drive  
Roll No. 3700-5122-0000  
3700-5110-0000
19. International Society for Krishna Consciousness  
for Western Canada  
5462-5464 Marine Drive  
Roll No. 3700-5462-0000
20. Trustees of Gordon Congregation of Presbyterian  
Church of Canada  
7457 Edmonds Street  
Roll No. 4310-7457-0000
21. Synod of Diocese of New Westminster  
St. Alban the Martyr Anglican Church  
7717 - 19th Avenue  
Roll No. 4330-7717-0000
22. Trustees of the Congregation of East Burnaby United Church  
7772 Graham Avenue  
Roll No. 4434-7772-0000
23. First Christian Reformed Church  
8255 - 13th Avenue  
Roll No. 4500-8255-0000
24. Christian & Missionary Alliance - Canadian Pacific District  
Burnaby Chinese Alliance Church  
8611 Armstrong Avenue  
Roll No. 4502-8611-0000
25. B.C. Association Seventh Day Adventists  
7926 - 11th Avenue  
7925 - 10th Avenue  
Roll No. 4560-7926-0000  
4600-7925-0000

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| 26. Tenth Avenue Bible Chapel<br>7103 - 10th Avenue  | Roll No. 4600-7103-0000                   |
| 27. Pentecostal Assemblies of Canada<br>Boundary Road Pentecostal Church<br>3410 Boundary Road                   | Roll No. 5105-3410-0000                   |
| 28. The Pentecostal Assemblies of Canada<br>Iglesia Evangelica Pentecostal Emanuel<br>4830 Boundary Road         | Roll No. 5105-4830-0000                   |
| 29. Full Gospel Assembly<br>140 Esmond Avenue  | Roll No. 5175-0140-0000                   |
| 30. St. John the Divine<br>3426 Smith Avenue   | Roll No. 5205-3426-0000                   |
| 31. New Apostolic Church<br>271 Ingleton Avenue  | Roll No. 5245-0271-0000                   |
| 32. Apostolic Church of Pentecost Vancouver -<br>Garden Village Apostolic Church<br>4950 Barker Crescent         | Roll No. 5595-4950-0000                   |
| 33. The B.C. Conference of the Brethren Churches<br>Willingdon Mennonite Church<br>4812-4888 Willingdon Avenue   | Roll No. 5655-4812-0000                   |
| 34. Trustees of South Burnaby Congregation of<br>United Church of Canada<br>7551 Gray Avenue<br>7591 Gray Avenue | Roll No. 5755-7551-0000<br>5755-7591-0000 |
| 35. West Burnaby United Church of Canada<br>6050 Sussex Avenue   | Roll No. 5795-6050-0000                   |
| 36. Christian Reformed Church of Burnaby<br>5825 Nelson Avenue   | Roll No. 5895-5825-0000                   |

37. Grace Lutheran Church of South Burnaby  
7283 Nelson Avenue  
Roll No. 5895-7283-0000
38. Christian & Missionary Alliance - Canadian Pacific District  
Brentwood Park Alliance Church  
1410 Delta Avenue  
Roll No. 5945-1410-0000
39. The Parish of All Saints South Burnaby (Anglican)  
7405 Royal Oak Avenue  
Roll No. 6035-7405-0000
40. Royal Oak Community Church  
7175 Royal Oak Avenue  
Roll No. 6035-7175-0000
41. Trustees of Ellesmere Congregation, United Church of Canada  
340 S. Ellesmere Avenue  
Roll No. 6205-0340-0000
42. Synod of the Diocese of New Westminster  
St. Margaret's of Scotland Anglican Church  
1030 Sperling Avenue  
Roll No. 6695-1030-0000
43. Deer Lake United Church  
5135 Sperling Avenue  
Roll No. 6695-5135-0000
44. Emmaus Lutheran Church  
6344 Sperling Avenue  
Roll No. 6695-6344-0000
45. Cliff Avenue United Church  
1600 Cliff Avenue  
Roll No. 6835-1600-0000
46. South Burnaby Church of Christ  
7485 Salisbury Avenue  
Roll No. 6895-7485-0000
47. Convention of Baptist Churches B.C.  
Southside Community Church  
7135 Walker Avenue  
Roll No. 7015-7135-0000
48. Westminster Bible Chapel  
7540 - 6th Street  
Roll No. 7305-7540-0000

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

Roll No. 8045-7195-0000

  
 Rick Earle  
DIRECTOR FINANCE

MB:dm

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

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