

TO: CITY MANAGER

2004 September 27

FROM: DIRECTOR FINANCE

File: G69-1a

SUBJECT: EXEMPTIONS FROM TAXATION - 2005

PURPOSE: To obtain Council's approval of permissive exemptions from property taxation for 2005.

RECOMMENDATIONS

1. **THAT** bylaws to exempt from taxation in 2005 those properties listed in Part III(A) 100% (1 - 28) be brought forward; and
2. **THAT** bylaws to exempt from taxation in 2005 those properties listed in Part III(B) 100% (1 - 32) and 50% (33) be brought forward; and
3. **THAT** bylaws to exempt from taxation in 2005 those properties listed in Part III(C) 100% (1 - 13) be brought forward; and
4. **THAT** bylaws to exempt from taxation in 2005 those properties listed in Part III(D) 100% (1 - 84) be brought forward.

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 2005 are the same as those approved by Council for 2004 with the exception of ten (10) new applications.

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 B.C. Assessment 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 2005.

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 2005. Part III presents the recommendations for permissive exemptions from taxation for the 2005 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 224 of the Community Charter 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 2005 exemption under Section 224 of the Community Charter. This includes primarily organizations renting School Board and City owned properties and recreational/service organizations.

PART II: NEW APPLICATIONS FOR 2005

Ten (10) new applications for exemption from taxation in 2005 have been received.

A. Proposed for Exemption

The following non-profit organizations located in a City facility or a school qualify for 100% exemption from taxation under Section 224 of the Community Charter and are consistent with Council's guidelines:

1. 7231 Frances Street
Y.M.C.A. of Greater Vancouver
Roll No. 0740-7231-0000

Provides before and after school care for school age children
2. 9847 Lyndhurst Street
Burquitlam Childcare Society
1570-9847-0000

Provides before and after school care for school age children.
3. 4861 Douglas Road
South Burnaby Neighbourhood House
1770-4861-0000

Provides a drop in centre for parents and preschool children and before and after school care for school age children
4. 7355 Canada Way
Burnaby Firefighters Charitable Society
1770-7355-0000

Provides the poor, elderly, the handicapped and others in need with money, services and goods.
5. 7650 Sapperton Avenue
Christian School Association of Burnaby
(John Knox Christian School) & Vancouver
Christian school Association
8425-7650-0000

Provides Christian middle and high school education in compliance with the Ministry of Education

6. 4446 Watling Street Roll No. 3350-4446-0000
Burnaby Association for Community Inclusion

Provides before and after school day care for school age children

The following organizations qualify for 100% exemption from taxation under Section 224 of the Community Charter:

7. 380 Hythe Avenue Roll No. 5995-0380-0000
B.C. Conference of the Mennonite Brethern Churches

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

B. Not Proposed for Exemption

The following organizations have applied for permissive exemption from taxation in 2005 and are not being recommended:

8. Unit 319 - 4538 Kingsway Roll No. 2690-4538-0000
Opportunities for the Disabled Foundation
9. 3400 Lake City Way 7405-3400-0000
The Canadian Red Cross Society
10. #301 - 3701 Hastings Street 0700-3701-0000
The Autism Society of B.C.

These organizations are not eligible for permissive exemption as they do not meet the City of Burnaby's guidelines.

PART III: PROPOSED EXEMPTIONS FROM TAXATION FOR 2005

Section 224 of the Community Charter empowers Council to exempt from taxation, by bylaw, School Board lands and City lands rented or leased by a non profit organization.

Part III: Proposed Exemptions from Taxation for 2005 (cont'd.)

To exempt tenants of the following properties from 100% of taxation for 2005, bylaws are required

Part III: Proposed Exemptions from Taxation for 2005 (cont'd.)

To exempt tenants of the following properties from 100% of taxation for 2005, bylaws are required for:

A. School Board Properties

Duthie-Union School, 7231 Frances Street	Roll No. 0740-7231-0000
1. Puddle Splashers Childcare Society	
2. Y.M.C.A. of Greater Vancouver	
Parkcrest School, 6055 Halifax Street	1210-6055-0000
3. Parkcrest Child Care Society	
Cameron School, 9540 Erickson Avenue	1834-9540-0000
4. Y.M.C.A. of Greater Vancouver	
Marlborough School, 6037 Marlborough Avenue	5965-6037-0000
5. Burnaby French Language Play School	
6. South Burnaby Neighbourhood House	
Windsor Elementary School, 6166 Imperial Street	3100-6166-0000
7. Garden Village Preschool Association	
Lakeview School, 7777 Mayfield Street	3106-7777-0000
8. Lakeview Preschool Association	
Burnaby South School, 5455 Rumble Street	3420-5455-0000
9. Burnaby South Child Care Centre/ Burnaby Family Life Institute	
Riverway West School, 4340 Carson Street	3600-4340-0000
10. Hillview Parent Participation Preschool	
11. The Council of Parent Participation Preschools	
Armstrong School, 8757 Armstrong Avenue	4502-8757-0000
12. Pied Piper Preschool Association	
Gilmore School, 50 S. Gilmore Avenue	5365-0050-0000
13. Gilmore Preschool Society	

Brentwood School, 1455 Delta Avenue	Roll No. 5945-1455-0000
14. Brentwood Nursery School Society	
15. Burnaby Association for Community Inclusion	
Riverside School, 7855 Meadow Avenue	6337-7855-0000
16. The Society for the Education of Children With Specific Learning Disabilities (The Kenneth Gordon School)	
Capitol Hill School, 350 S. Holdom Avenue	6245-0350-0000
17. Y.M.C.A. of Greater Vancouver	
Stoney Creek School, 2740 Beaverbrook Cres.	8282-2740-0000
18. Y.M.C.A. of Greater Vancouver	
Second Street School, 7502 - 2nd Street	7435-7502-0000
19. Eastside Opportunities Society - Kids Link	
Twelfth Avenue School, 7622 Twelfth Avenue	4540-7622-0000
20. Twelfth Avenue Children's Center (Burnaby Association for Community Inclusion)	
Maywood School 4567 Imperial Street	3100-4567-0000
21. South Burnaby Neighbourhood House Society	
Stride School, 7014 Stride Avenue	4430-7014-0000
22. South Burnaby Neighbourhood House Society	
Forest Grove School, 8525 Forest Grove	1276-8525-0000
23. Forest Grove Community Childcare Program Society	
South Slope Elementary School, 4446 Watling Street	3350-4446-0000
24. Deaf Children's Society	
25. Burnaby Association of Community Inclusion	
Douglas Road School, 4861 Canada Way	1770-4861-0000
26. South Burnaby Neighbourhood House	
Lyndhurst School, 9847 Lyndhurst Street	1570-9847-0000
27. Burquitlam Childcare Society	

Marian Learning Resource Centre, 7650 Sapperton Avenue Roll No. 8425-7650-0000
28. Christain School Association of Burnaby
(John Knox Christian School) & Vancouver
Christian School Association

B. City of Burnaby Properties

Burnaby Heights Community Resource Centre Roll No. 5655-0250-0000
250 Willingdon Avenue:

1. Scout Properties (B.C.-Yukon) Ltd.
2. Boxing B.C.
3. Burnaby Family Life Institute
4. Burnaby Information & Community Services Society
5. Burnaby Volunteer Centre Society
6. Burnaby Seniors Outreach Services Society
7. C.A.S.I. (Comitato Attivata Scholastiche Italiane)
8. Burnaby-New Westminster Childcare Resource & Referral
9. Family as Support Teams Society
10. Carpentry Apprenticeship Joint Board of B.C.
11. Marguerite Dixon Transition Society
12. Royal Canadian Air Cadets
13. Fraser Valley Square & Round Dance Association
14. Burnaby Theatre & Film Acting Society
15. Burnaby Association for Community Inclusion
16. MN8 Sound of the North Burnaby Boys & Girls Club Odyssey 1
17. B.C. Settlement & Integration Workers Association

Edmonds North Wing Community Resource Centre,
7355 Canada Way: Roll No. 1770-7355-0000

18. St. Matthew's Day Care Society
19. Deaf Children's Society of B.C.
20. Canadian Mental Health Association
21. Burnaby Family Life Institute
22. Canadian Red Cross, Fraser Region-Burnaby Branch
23. Arrows to Freedom Cultural Healing Society
24. Burnaby Firefighters Charitable Society

Other community space:

25.	6140 McKercher Avenue Burnaby Family Life Institute	Roll No. 5793-6140-0000
26.	7521 Hanna Court Burnaby Children's Centers Society	6725-7521-0000
27.	7500 Hanna Court Burnaby Children's Centers Society	6725-7500-0000
28.	4397 Buchanan Street Lower Mainland Purpose Society for Youth & Families	1230-4397-0000
29.	6857 Royal Oak Avenue The Friends of Interurban #1223	6035-6857-0000
30.	6650 Southoaks Crescent Community-Centered College for the Retired	3261-6650-0000
31.	5655 Sperling Avenue The Land Conservancy of British Columbia	6695-5655-0000
32.	7450 Meadow Avenue 7528 Meadow Avenue 5945 - 14 th Avenue 6069 - 14 th Avenue Burnaby & Region Allotment Gardens Association	6337-7450-0000 6337-7528-0000 4480-5945-0000 4480-6069-0000

To exempt tenants of the following property from 50% of taxation for 2005, a bylaw is required for:

33.	9048 Stormont Avenue Pacific Assistance Dogs Society	Roll No. 3242-9048-0000
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C. Recreational Facilities, Athletic Service Clubs, Charitable and Philanthropic Organizations

Section 224 of the Community Charter 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.

The Parks and Recreation Commission on 2004 July 21st approved a recommendation that the organizations listed below be granted exemption from property taxation in 2005.

To exempt the following properties from taxation in 2005, bylaws are required for:

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| 1. | 7564 Barnet Road
B.C. Volleyball Association | Roll No. 0690-7564-0000 |
| 2. | 4990 Canada Way
The Burnaby Winter Club - Partial Exemption | 1770-4990-0000 |
| 3. | 9080 Avalon Avenue
Burnaby Horsemen's Association | 3128-9080-0000 |
| 4. | 5024 Rumble Street
Burnaby Host Lions Activities Society (occupied by
South Burnaby Golden Age Society) | 3420-5024-0000 |
| 5. | 518 S. Howard Avenue
Boys' and Girls' Clubs of Greater Vancouver | 6185-0518-0000 |
| 6. | 3890 Kensington Avenue
Burnaby Tennis Club | 6545-3890-0000 |
| 7. | 8059 Texaco Drive
The Lotus Club (1/3 of the building) | 0294-8059-0000 |

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 | 3020-7085-0000
3020-7086,
3060-7051,
3060-7061,
6895-6617,
6895-6637,
6895-6647,
6895-6667,
6895-6687 |

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| 10. | 204 - 3993 Henning Drive
St. Leonard's Youth & Family Services | 1330-3993-0024 |
| 11. | 4543 Canada Way
United Way of the Lower Mainland | 1770-4543-0000 |
| 12. | 2702 Norland Avenue - 100% exemption
3755 Banff Avenue - partial exemption
Burnaby Association for Community Inclusion | 1560-2702-0000
6107-3755-0000 |
| 13. | 6688 Southoaks Crescent
National Nikkei Heritage Center Society Inc. - partial exemption | 3261-6688-0000 |

D. Hospitals, Schools and Churches for Which a Bylaw is Required for Exemption from Taxation

Section 220 of the Community Charter exempts from taxation buildings used solely as hospitals, buildings set apart and in use for the public worship; buildings owned by incorporated institutions 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 B.C. Assessment.

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.

To exempt the following properties from taxation in 2005, bylaws are required for:

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| 1. | Burnaby Pacific Grace Church
3883 Triumph Street | Roll No. 0560-3883-0000 |
| 2. | St. Helen's Catholic Church & School
3871-3895 Pandora Street | 0600-3871-0000 |
| 3. | Vishva Hindu Parishad of B.C.
3885 Albert Street | 0630-3885-0000 |
| 4. | Fraser Health Authority (Fellburn Hospital)
6050 Hastings Street | 0700-6050-0000 |
| 5. | Willingdon Heights United Church
4304 Parker Street | 0900-4304-0000 |

6.	Parish of Saint Timothy Anglican 4514 Kitchener Street 4550 Kitchener Street	1050-4514-0000 1050-4550-0000
7.	Parkcrest Gospel Chapel 6641 Halifax Street	1210-6641-0000
8.	Vancouver Korean Full Gospel Church 3905 Norland Avenue	1560-3905-0000
9.	St. Theresa's Catholic Church 5146 Laurel Street	1790-5146-0000
10.	St. Stephen the Martyr Anglican Church 9887 Cameron Street	1800-9887-0000
11.	Capitol Hill Congregation of Jehovah's Witnesses 5975-5977 Sunset Street	1970-5975-0000
12.	First United Spiritualist Church of Vancouver 5584 Kincaid Street	2002-5584-0000
13.	St. Michael's School & Church 9387 Holmes Street	2550-9387-0000
14.	Grace Christian Chapel 3861 Kingsway 3875 Kingsway 3891 Kingsway	2690-3861-0000 2690-3875-0000 2690-3891-0000
15.	South Burnaby Gospel Hall Society 6907 Elwell Street	3140-6907-0000
16.	Canadian Ramgarhia Society 5600 Dorset Street	3150-5600-0000
17.	St. Francis de Sales School and Church 6597 Balmoral Street 6656 Balmoral Street 6627 Arcola Street	3170-6597-0000 3170-6656-0000 3220-6627-0000
18.	Iglesia ni Cristo Church of Christ 5060 Marine Drive	3700-5060-0000

19.	Christian School Association (John Knox Christian School) 8260 - 13th Avenue	4500-8260-0000
20.	Armstrong Avenue Baptist Church 8585 Armstrong Avenue	4502-8585-0000
21.	St. Thomas More Collegiate 7450 - 12th Avenue	4540-7450-0000
22.	Church of the Nazarene (Canada Pacific Division) Royal View Church 8094 - 11th Avenue	4560-8094-0000
23.	Our Lady of Mercy School and Church 7455-7481 - 10th Avenue	4600-7455-0000
24.	Fraser Health Authority (Burnaby Hospital) 3880 Ingleton Avenue	5245-3880-0000
25.	St. Michael's Center Hospital Society 7451 Sussex Avenue	5795-7451-0000
26.	The Fairhaven United Church Homes 7557 Sussex Avenue	5795-7557-0000
27.	Gov. Council Salvation Army Canada West 6125 Nelson Avenue	5895-6125-0000
28.	Grace Lutheran Church of South Burnaby 7283 Nelson Avenue	5895-7283-0000
29.	Holy Cross School and Church 1450 Delta Avenue	5945-1450-0000
30.	Trustees of Brentwood Presbyterian Church 1640 Delta Avenue	5945-1640-0000
31.	B.C. Conference of the Mennonite Brethern Churches 380 Hythe Avenue	5995-0380-0000
32.	Shri Guru Ravidass Sabha (Vancouver) 7271 Gilley Avenue	6495-7271-0000

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| 33. | Faith Evangelical Lutheran Church
1005 Kensington Avenue | 6545-1005-0000 |
| 34. | Church on the Hill
Trustees of N.W. Branch Pentecostal Holiness Church
7716 Cumberland Avenue | 7665-7716-0000 |
| 35. | Cariboo Road Fellowship Society
7200 Cariboo Road | 8045-7200-0000 |
| 36. | Vancouver Heights Baptist Church
3981 Albert Street | Roll No. 0630-3981-0000 |
| 37. | Church of Christian Community in Canada,
Vancouver Center
5050 Hastings Street | 0700-5050-0000 |
| 38. | The Pentecostal Assemblies Church of Canada
Burnaby Chinese Pentecostal Church
5209 Hastings Street | 0700-5209-0000 |
| 39. | Arbab Rustam guiv Darbe Mehr-Zoroastrian House of B.C.
6900 Halifax Street | Roll No. 1210-6900-0000 |
| 40. | The Church in Burnaby
5170 Norfolk Street | 1750-5170-0000 |
| 41. | Aga Khan Foundation Canada
4040 Canada Way
3466 Curle Avenue
6556 Sprott Street | 1770-4040-0000
5325-3466-0000
1960-6556-0000 |
| 42. | New Westminster Evangelical Free Church
7895 Canada Way | 1770-7895-0000 |
| 43. | New Life Community Church
8765-67 Government Street
8760 Lougheed Hwy. | 1940-8765-0000
1310-8760-0000 |
| 44. | President of the Lethbridge Stake Church of Jesus Christ
Of Latter-day Saints Vancouver, B.C. Stake
5280 Kincaid Street | 2002-5280-0000 |
| 45. | The Danish Evangelical Lutheran Church
6010 Kincaid Street | 2002-6010-0000 |

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| 46. | Christ Church of China
6580 Thomas Street | 2030-6580-0000 |
| 47. | St. Paul's United Church of Canada/
Korean United Church of Vancouver
3821 Lister Street
4484 Smith Avenue | 2200-3821-0000
5205-4484-0000 |
| 48. | B.C. Corp. Of the Seventh Day Adventist Church
Deer Lake School
5526 Gilpin Street | 2320-5526-0000 |
| 49. | Chinese Christian Mission of Canada (CMC)
(Crystal Square) 4533 Kingsborough Street | 2756-4533-000 |
| 50. | Kingsway Foursquare Gospel Church of Canada
4045-4061 Kingsway | 2690-4045-0000 |
| 51. | The Trustees of the Congregation of the Central Christian
Assembly (Central Tabernacle)
5855 Imperial Street | Roll No. 3100-5855-0000 |
| 52. | Burnaby Unit of New Westminster Jehovah Witnesses
5535 Short Street | 3190-5535-0000 |
| 53. | Burnaby Chinese Evangelical Free Church
6112 Rumble Street
6138 Rumble Street | 3420-6112-0000
3420-6138-0000 |
| 54. | Evangelical Chinese Bible Church
5122 Marine Drive
5110 Marine Drive | 3700-5122-0000
3700-5110-0000 |
| 55. | International Society for Krishna Consciousness
For Western Canada
5462-5464 Marine Drive | 3700-5462-0000 |
| 56. | Trustees of Gordon Congregation of Presbyterian
Church of Canada
7457 Edmonds Street | 4310-7457-0000 |
| 57. | Synod of Diocese of New Westminster
St. Alban the Martyr Anglican Church
7717 - 19th Avenue | 4330-7717-0000 |

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| 58. | Trustees of the Congregation of East Burnaby United Church
7772 Graham Avenue | 4434-7772-0000 |
| 59. | First Christian Reformed Church of New Westminster
8255 - 13th Avenue | 4500-8255-0000 |
| 60. | Christian & Missionary Alliance - Canadian Pacific District
Burnaby Chinese Alliance Church
8611 Armstrong Avenue | 4502-8611-0000 |
| 61. | B.C. Association Seventh day Adventists
7926 - 11th Avenue
7925 - 10th Avenue | 4560-7926-0000
4600-7925-0000 |
| 62. | Tenth Avenue Bible Chapel
7103 - 10th Avenue | 4600-7103-0000 |
| 63. | Pentecostal Assemblies of Canada
Boundary Road Pentecostal Church
3410 Boundary Road | Roll No. 5105-3410-0000 |
| 64. | The Pentecostal Assemblies of Canada
Iglesia Evangelica Pentecostal Emanuel
4830 Boundary Road | 5105-4830-0000 |
| 65. | Full Gospel Assembly Vancouver
140 Esmond Avenue | 5175-0140-0000 |
| 66. | St. John the Divine
3426 Smith Avenue | 5205-3426-0000 |
| 67. | New Apostolic Church Canada
271 Ingleton Avenue | 5245-0271-0000 |
| 68. | Apostolic Church of Pentecost Vancouver
Garden Village Apostolic Church
4950 Barker Crescent | 5595-4950-0000 |
| 69. | The B.C. Conference of the Brethren Churches
Willingdon Mennonite Church
4812-4888 Willingdon Avenue | 5655-4812-0000 |

70.	Trustees of South Burnaby Congregation of United Church of Canada 7551 Gray Avenue 7591 Gray Avenue	5755-7551-0000 5755-7591-0000
71.	West Burnaby United Church of Canada 6050 Sussex Avenue	5795-6050-0000
72.	Christian Reformed Church of Burnaby 5825 Nelson Avenue	5895-5825-0000
73.	Christian & Missionary Alliance - Canadian Pacific District Brentwood Park Alliance Church 1410 Delta Avenue	5945-1410-0000
74.	The Parish of All Saints South Burnaby (Anglican) 7405 Royal Oak Avenue	6035-7405-0000
75.	Royal Oak Community Church 7175 Royal Oak Avenue	Roll No. 6035-7175-0000
76.	Trustees of Ellesmere Congregation, United Church of Canada 340 S. Ellesmere Avenue	6205-0340-0000
77.	Synod of the Diocese of New Westminster St. Margaret's of Scotland Anglican Church 1030 Sperling Avenue	6695-1030-0000
78.	Deer Lake United Church 5135 Sperling Avenue	6695-5135-0000
79.	Emmaus Lutheran Church 6344 Sperling Avenue	6695-6344-0000
80.	Cliff Avenue United Church 1600 Cliff Avenue	6835-1600-0000
81.	South Burnaby Church of Christ 7485 Salisbury Avenue	6895-7485-0000
82.	Westminster Bible Chapel 7540 - 6th Street	7305-7540-0000

83. The Governing Council of the Salvation Army, Canada west
7195 Cariboo Road 8045-7195-0000
84. Convention of Baptist Churches
Southside Community Church
7135 Walker Avenue 7015-7135-0000


Rick Earle
DIRECTOR FINANCE

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

