Item07
Council Meeting05/10/03

TO: CITY MANAGER

2005 October 3 File: G69-1a

FROM: DIRECTOR FINANCE

SUBJECT: EXEMPTIONS FROM TAXATION - 2006

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

2006

RECOMMENDATIONS

1. **THAT** bylaws to exempt from taxation in 2006 those properties listed in Part III(A) 100% (1 - 28) be brought forward; and

- 2. **THAT** bylaws to exempt from taxation in 2006 those properties listed in Part III(B) 100% (1 33) and 50% (34) be brought forward; and
- 3. **THAT** bylaws to exempt from taxation in 2006 those properties listed in Part III(C) 100% (1 13) and 50% (14) be brought forward; and
- 4. **THAT** bylaws to exempt from taxation in 2006 those properties listed in Part III(D) 100% (1 86) be brought forward; and
- 5. **THAT** bylaws to exempt from taxation in 2006 those properties listed in Part 111(E) 100%(1) 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 2006 are the same as those approved by Council for 2005 with the exception of five (5) 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.

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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 2006.

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 2006. Part III presents the recommendations for permissive exemptions from taxation for the 2006 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 2006 exemption under Section 224 of the Community Charter. This includes primarily organizations renting School Board and City owned properties and recreational/service organizations.

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PART II: NEW APPLICATIONS FOR 2006

Five (5) new applications for exemption from taxation in 2006 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. 250 Willingdon Avenue Alzheimer Society of BC Roll No. 5655-0250-0000

Facilitates support groups and provides educational programs for both people with dementia and their caregivers

2. 4404 Sardis Street Kingsway Foursquare Church Clubhouse (daycare)

2630-4404-0000

Provides daycare for out of school children

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

3. 8708 Royal Oak Avenue Vietnamese Unified Buddhist (Hoa-Nghiem) Congregation of BC

6035-8708-0000

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

7837 Canada Way
 Trustees of the Congregation of St. Archangel Michael Serbian Orthodox Church

1770-7837-0000

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

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5. Hillel House Jewish Faith Centre 8960 University High Street – Suite 118

Roll No. 0765-8900-0000

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

PART III: PROPOSED EXEMPTIONS FROM TAXATION FOR 2006

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.

To exempt tenants of the following properties from 100% of taxation for 2006 bylaws are required for:

A. School Board Properties

Duthie-Union School, 7231 Frances Street 1. Puddle Splashers Childcare Society	Roll No.	0740-7231-0000
Parkcrest School, 6055 Halifax Street 2. Parkcrest Child Care Society		1210-6055-0000
Cameron School, 9540 Erickson Avenue 3. Y.M.C.A. of Greater Vancouver		1834-9540-0000
Marlborough School, 6037 Marlborough Avenue4. Burnaby French Language Play School5. South Burnaby Neighbourhood House		5965-6037-0000
Windsor Elementary School, 6166 Imperial Street 6. Garden Village Preschool Association		3100-6166-0000
Lakeview School, 7777 Mayfield Street 7. Lakeview Preschool Association		3106-7777-0000
Burnaby South School, 5455 Rumble Street 8. Burnaby South Child Care Centre/ Burnaby Family Life Institute		3420-5455-0000

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Riverway West School, 4340 Carson Street 9. Hillview Parent Participation Preschool 10. The Council of Parent Participation Preschools	Roll No.	3600-4340-0000
Armstrong School, 8757 Armstrong Avenue 11. Pied Piper Preschool Association		4502-8757-0000
Gilmore School, 50 S. Gilmore Avenue 12. Gilmore Preschool Society		5365-0050-0000
Brentwood School, 1455 Delta Avenue 13. Brentwood Nursery School Society 14. Burnaby Association for Community Inclusion		5945-1455-0000
Riverside School, 7855 Meadow Avenue 15. The Society for the Education of Children With Speci Learning Disabilities (The Kenneth Gordon School)	fic	6337-7855-0000
Capitol Hill School, 350 S. Holdom Avenue 16. Y.M.C.A. of Greater Vancouver		6245-0350-0000
Stoney Creek School, 2740 Beaverbrook Cres. 17. Y.M.C.A. of Greater Vancouver		8282-2740-0000
Second Street School, 7502 - 2nd Street 18. Eastside Opportunities Society - Kids Link		7435-7502-0000
Twelfth Avenue School, 7622 Twelfth Avenue 19. Twelfth Avenue Children's Center (Burnaby Association for Community Inclusion)		4540-7622-0000

City Manager

Exemptions from Taxation - 2006

Maywood School 4567 Imperial Street

Forest Grove School, 8525 Forest Grove

Stride School, 7014 Stride Avenue

20. South Burnaby Neighbourhood House Society

21. South Burnaby Neighbourhood House Society

22. Forest Grove Community Childcare Program Society

3100-4567-0000

4430-7014-0000

1276-8525-0000

City Manager Exemptions from Taxation - 2006 2005 October 3Page 6 South Slope Elementary School, 4446 Watling Street Roll No. 3350-4446-0000 23. Deaf Children's Society 24. Burnaby Association of Community Inclusion Douglas Road School, 4861 Canada Way 1770-4861-0000 25. South Burnaby Neighbourhood House Lyndhurst School, 9847 Lyndhurst Street 1570-9847-0000 26. Burquitlam Childcare Society Chaffey-Burke School 4404 Sardis Street 2630-4404-0000 27. Kingsway Foursquare Church Clubhouse (daycare) Marian Learning Resource Centre, 7650 Sapperton Avenue 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 250 Willingdon Avenue:

Roll No. 5655-0250-0000

- 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. Y.M.C.A. 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. Alzheimer Society of B.C.
- 17. B.C. Settlement & Integration Workers Association
- 18. Caireen Child & Family Services Society

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Edmonds North Wing Community Resource Centre, 7355 Canada Way:	Roll No.	1770-7355-0000
 St. Matthew's Day Care Society Deaf Children's Society of B.C. Canadian Mental Health Association Burnaby Family Life Institute Canadian Red Cross, Fraser Region-Burnaby Branch Arrows to Freedom Cultural Healing Society Burnaby Firefighters Charitable Society 		
Other community space:	*	
26. 6140 McKercher Avenue Burnaby Family Life Institute		5793-6140-0000
27. 7521 Hanna Court Burnaby Children's Centers Society		6725-7521-0000
28 7500 Hanna Court Burnaby Children's Centers Society		6725-7500-0000
29. 4397 Buchanan Street Lower Mainland Purpose Society for Youth & Families		1230-4397-0000
30. 6857 Royal Oak Avenue The Friends of Interurban #1223		6035-6857-0000
31. 6650 Southoaks Crescent Community-Centered College for the Retired		3261-6650-0000
32. 5655 Sperling Avenue The Land Conservancy of British Columbia		6695-5655-0000
33. 7450 Meadow Avenue 7528 Meadow Avenue 5945 - 14 th Avenue 6069 - 14 th Avenue		6337-7450-0000 6337-7528-0000 4480-5945-0000 4480-6069-0000

Burnaby & Region Allotment Gardens Association

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To exempt tenants of the following property from 50% of taxation for 2006, a bylaw is required for:

34. 9048 Stormont Avenue Pacific Assistance Dogs Society

Roll No. 3242-9048-0000

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 2005 July 20th approved a recommendation that the organizations listed below be granted exemption from property taxation in 2006.

To exempt the following properties from taxation in 2006, bylaws are required for:

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		0294-8059-0000

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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		3020-7085-0000 3020-7086, 3060-7051,3060- 7061, 6895-6617,6895- 6637, 6895-6647, 6895-6667, 6895-6687
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 exemp	otion	3261-6688-0000
14.	3400 Lake City Way The Canadian Red Cross Society (50% Exemption)		7405-3400-0000

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

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.

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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 2006, bylaws are required for:

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.	Trustees of the Congregation of St. Archangel Michael Serbian Orthodox Church 7837 Canada Way		1770-7837-000
10.	St. Theresa's Catholic Church 5146 Laurel Street		1790-5146-0000
11.	St. Stephen the Martyr Anglican Church 9887 Cameron Street		1800-9887-0000
12.	Capitol Hill Congregation of Jehovah's Witnesses 5975-5977 Sunset Street		1970-5975-0000

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13.	First United Spiritualist Church of Vancouver 5584 Kincaid Street	Roll No.	2002-5584-0000
14.	St. Michael's School & Church 9387 Holmes Street		2550-9387-0000
15.	Grace Christian Chapel 3861 Kingsway 3875 Kingsway 3891 Kingsway		2690-3861-0000 2690-3875-0000 2690-3891-0000
16.	South Burnaby Gospel Hall Society 6907 Elwell Street		3140-6907-0000
17.	Canadian Ramgarhia Society 5600 Dorset Street		3150-5600-0000
18.	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
19.	Iglesia ni Cristo Church of Christ 5060 Marine Drive		3700-5060-0000
20.	Christian School Association (John Knox Christian School) 8260 - 13th Avenue		4500-8260-0000
21.	Christian & Missionary Alliance – Canadian Pacific District 8585 Armstrong Avenue	Inc.	4502-8585-0000
22.	St. Thomas More Collegiate 7450 - 12th Avenue		4540-7450-0000
23.	Church of the Nazarene (Canada Pacific Division) Royal View Church 8094 - 11th Avenue		4560-8094-0000
24.	Our Lady of Mercy School and Church		

7455-7481 - 10th Avenue

4600-7455-0000

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25.	Fraser Health Authority (Burnaby Hospital) 3880 Ingleton Avenue	Roll No.	5245-3880-0000
26.	South Burnaby United Church 7551 Gray Avenue 7591 Gray Avenue		5755-7551-0000 5755-7991-0000
27.	St. Michael's Center Hospital Society 7451 Sussex Avenue		5795-7451-0000
28.	The Fairhaven United Church Homes 7557 Sussex Avenue		5795-7557-0000
29.	Gov. Council Salvation Army Canada West 6125 Nelson Avenue		5895-6125-0000
30.	Grace Lutheran Church of South Burnaby 7283 Nelson Avenue		5895-7283-0000
31.	Holy Cross School and Church 1450 Delta Avenue		5945-1450-0000
32.	Trustees of Brentwood Presbyterian Church 1640 Delta Avenue		5945-1640-0000
33.	B.C. Conference of the Mennonite Brethern Churches 380 Hythe Avenue		5995-0380-0000
34.	Vietamese United Buddhist (Hoa-Nghiem) 8708 Royal Oak Avenue		6035-8708-0000
35.	Trustees of Ellesmere Congregation United Church of Canad 3340 Ellesmere Avenue	a	6205-0340-0000
36.	Shri Guru Ravidass Sabha (Vancouver) 7271 Gilley Avenue		6495-7271-0000
37.	Faith Evangelical Lutheran Church 1005 Kensington Avenue		6545-1005-0000

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

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49.	The Danish Evangelical Lutheran Church 6010 Kincaid Street	Roll No.	2002-6010-0000		
50.	Christ Church of China 6580 Thomas Street		2030-6580-0000		
51.	St. Paul's United Church of Canada/ Korean United Church of Vancouver				
	3821 Lister Street 4484 Smith Avenue		2200-3821-0000 5205-4484-0000		
52.	B.C. Corp. Of the Seventh Day Adventist Church Deer Lake School				
	5526 Gilpin Street		2320-5526-0000		
53.	Chinese Christian Mission of Canada (CMC) (Crystal Square) 4533 Kingsborough Street		2756-4533-0000		
54.	Kingsway Foursquare Gospel Church of Canada 4045-4061 Kingsway		2690-4045-0000		
55.	The Trustees of the Congregation of the Central Christian Assembly (Central Tabernacle)				
	5855 Imperial Street		3100-5855-0000		
56.	Burnaby Unit of New Westminster Jehovah Witnesses 5535 Short Street		3190-5535-0000		
57.	Burnaby Chinese Evangelical Free Church				
	6112 Rumble Street 6138 Rumble Street		3420-6112-0000 3420-6138-0000		
58.	Evangelical Chinese Bible Church				
	5122 Marine Drive 5110 Marine Drive		3700-5122-0000 3700-5110-0000		
59.	International Society for Krishna Consciousness For Western Canada				
	5462-5464 Marine Drive		3700-5462-0000		
60.	Trustees of Gordon Congregation of Presbyterian Church of Canada				
	7457 Edmonds Street		4310-7457-0000		

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61.	St. Alban the Martyr Anglican Church	oll No.	4330-7717-0000
62.	Trustees of the Congregation of East Burnaby United Church 7772 Graham Avenue		4434-7772-0000
63.	First Christian Reformed Church of New Westminster 8255 - 13th Avenue		4500-8255-0000
64.	Christian & Missionary Alliance - Canadian Pacific District Burnaby Chinese Alliance Church 8611 Armstrong Avenue		4502-8611-0000
65.	B.C. Association Seventh day Adventists 7926 - 11th Avenue 7925 - 10th Avenue		4560-7926-0000 4600-7925-0000
66.	Tenth Avenue Bible Chapel 7103 - 10th Avenue		4600-7103-0000
67.	Pentecostal Assemblies of Canada Boundary Road Pentecostal Church 3410 Boundary Road		5105-3410-0000
68.	The Pentecostal Assemblies of Canada Iglesia Evangelica Pentecostal Emanuel 4830 Boundary Road		5105-4830-0000
69.	Full Gospel Assembly Vancouver 140 Esmond Avenue		5175-0140-0000
70.	St. John the Divine 3426 Smith Avenue		5205-3426-0000
71.	New Apostolic Church Canada 271 Ingleton Avenue		5245-0271-0000
72.	Apostolic Church of Pentecost Vancouver Garden Village Apostolic Church 4950 Barker Crescent		5595-4950-0000

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73.	The B.C. Conference of the Brethren Churches Willingdon Mennonite Church 4812-4888 Willingdon Avenue	Roll No.	5655-4812-0000
74.	West Burnaby United Church of Canada 6050 Sussex Avenue		5795-6050-0000
75.	Christian Reformed Church of Burnaby 5825 Nelson Avenue		5895-5825-0000
76.	Christian & Missionary Alliance - Canadian Pacific District Brentwood Park Alliance Church 1410 Delta Avenue		5945-1410-0000
77.	The Parish of All Saints South Burnaby (Anglican) 7405 Royal Oak Avenue		6035-7405-0000
78.	Royal Oak Community Church 7175 Royal Oak Avenue		6035-7175-0000
79.	Synod of the Diocese of New Westminster St. Margaret's of Scotland Anglican Church 1030 Sperling Avenue		6695-1030-0000
80.	Deer Lake United Church 5135 Sperling Avenue		6695-5135-0000
81.	Emmaus Lutheran Church 6344 Sperling Avenue		6695-6344-0000
82.	Cliff Avenue United Church 1600 Cliff Avenue		6835-1600-0000
83.	South Burnaby Church of Christ 7485 Salisbury Avenue		6895-7485-0000
84.	Westminster Bible Chapel 7540 - 6th Street		7305-7540-0000
85.	The Governing Council of the Salvation Army, Canada west 7195 Cariboo Road		8045-7195-0000

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86. Convention of Baptist ChurchesSouthside Community Church7135 Walker Avenue

Roll No. 7015-7135-0000

E. Churches Leasing Property for Which a Bylaw is Required for Exemption From Taxation

Section 224 (1) & (2)(g) of the Community Charter exempts from taxation, land or improvements or both, used or occupied by a church as tenant or licensee for the purpose of public 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 2006, a bylaw is required for:

 Hillel House Jewish Faith Centre and Religious Student Office 118 – 8900 University High Street Roll No. 0765-8900-0000

Rick Earle

DIRECTOR FINANCE

MB:ae

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

