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**TO:** CITY MANAGER **DATE:** 2006 September 25  
**FROM:** DIRECTOR FINANCE **FILE:** G69-1a  
**SUBJECT:** EXEMPTIONS FROM TAXATION - 2007  
**PURPOSE:** To obtain Council's approval of permissive exemptions from property taxation for 2007

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### RECOMMENDATIONS

1. **THAT** bylaws to exempt from taxation in 2007 those properties listed in Part III(A) 100% (1 - 28) be brought forward; and
2. **THAT** bylaws to exempt from taxation in 2007 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 2007 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 2007 those properties listed in Part III(D) 100% (1 - 87) be brought forward; and
5. **THAT** bylaws to exempt from taxation in 2007 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 2007 are the same as those approved by Council for 2006 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.

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 2007.

## **R E P O R T**

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 2007. Part III presents the recommendations for permissive exemptions from taxation for the 2007 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.



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We have applied the guidelines to all applications which will be considered by Council for 2007 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 2007**

Five (5) new applications for exemption from taxation in 2007 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 Roll No. 5655-0250-0000  
BC Centre for Ability Association  
  
Provides assistance to families in Burnaby  
to secure child care for children with special needs  
and outreach therapy services.
2. 250 Willingdon Avenue 5655-0250-0000  
North Burnaby Boxing Club  
  
Boxing programs for male/female members,  
promoting healthy habits, discourage unhealthy behaviour,  
builds esteem and confidence that brings positive benefits  
to other areas of life.
3. 250 Willingdon Avenue 5655-0250-0000  
Oromiyaan Canadian Society of BC  
  
Provides social and settlement service to people coming  
from Africa in general.
4. 7355 Canada Way 1770-7355-0000  
Immigrant Services Society of BC  
Provide service to aid the physical, social and mental  
well-being of immigrant and refugee families.



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

- |    |                       |          |                |
|----|-----------------------|----------|----------------|
| 5. | 5060 Canada Way       | Roll No. | 1770-5060-0000 |
|    | BC Muslim Association |          |                |

This is a religious organization. The application is for land and building 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 2007 bylaws are required for:

#### **A. School Board Properties**

- |  |          |                |
|--|----------|----------------|
| Duthie-Union School, 7231 Frances Street                             | Roll No. | 0740-7231-0000 |
| 1. Puddle Splashers Childcare Society                                |          |                |
| Parkcrest School, 6055 Halifax Street                                |          | 1210-6055-0000 |
| 2. Parkcrest Child Care Society                                      |          |                |
| Cameron School, 9540 Erickson Avenue                                 |          | 1834-9540-0000 |
| 3. Y.M.C.A. of Greater Vancouver                                     |          |                |
| Marlborough School, 6037 Marlborough Avenue                          |          | 5965-6037-0000 |
| 4. Burnaby French Language Play School                               |          |                |
| 5. South Burnaby Neighbourhood House                                 |          |                |
| Windsor Elementary School, 6166 Imperial Street                      |          | 3100-6166-0000 |
| 6. Garden Village Preschool Association                              |          |                |
| Lakeview School, 7777 Mayfield Street                                |          | 3106-7777-0000 |
| 7. Lakeview Preschool Association                                    |          |                |
| Burnaby South School, 5455 Rumble Street                             |          | 3420-5455-0000 |
| 8. Burnaby South Child Care Centre/<br>Burnaby Family Life Institute |          |                |



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Riverway West School, 4340 Carson Street	Roll No. 3600-4340-0000
9. Hillview Parent Participation Preschool	
10. The Council of Parent Participation Preschools	
Armstrong School, 8757 Armstrong Avenue	4502-8757-0000
11. Pied Piper Preschool Association	
Gilmore School, 50 S. Gilmore Avenue	5365-0050-0000
12. Gilmore Preschool Society	
Brentwood School, 1455 Delta Avenue	5945-1455-0000
13. Brentwood Nursery School Society	
14. Burnaby Association for Community Inclusion	
Riverside School, 7855 Meadow Avenue	6337-7855-0000
15. 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
16. Y.M.C.A. of Greater Vancouver	
Stoney Creek School, 2740 Beaverbrook Crescent.	8282-2740-0000
17. Y.M.C.A. of Greater Vancouver	
Second Street School, 7502 - 2nd Street	7435-7502-0000
18. Eastside Opportunities Society - Kids Link	
Twelfth Avenue School, 7622 Twelfth Avenue	4540-7622-0000
19. Twelfth Avenue Children's Center (Burnaby Association for Community Inclusion)	
Maywood School 4567 Imperial Street	3100-4567-0000
20. South Burnaby Neighbourhood House Society	
Stride School, 7014 Stride Avenue	4430-7014-0000
21. South Burnaby Neighbourhood House Society	
Forest Grove School, 8525 Forest Grove	1276-8525-0000
22. Forest Grove Community Childcare Program Society	
South Slope Elementary School, 4446 Watling Street	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 Roll No. 1570-9847-0000  
 26. Burquitlam Childcare Society

Chaffey-Burke School 4404 Sardis Street 2630-4404-0000  
 27. Kingsway Foursquare Church Clubhouse (daycares)

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 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. Y.M.C.A. Burnaby-New Westminster Childcare Resource & Referral
8. Carpentry Apprenticeship Joint Board of B.C.
9. Marguerite Dixon Transition Society
10. Royal Canadian Air Cadets
11. Fraser Valley Square & Round Dance Association
12. Burnaby Association for Community Inclusion
13. Alzheimer Society of B.C.
14. B.C. Settlement & Integration Workers Association
15. Caireen Child & Family Services Society
16. BC Centre for Ability Association
17. North Burnaby Boxing Club
18. Oromiyaan Canadian Society of BC

Edmonds North Wing Community Resource Centre,  
 7355 Canada Way 1770-7355-0000

19. St. Matthew's Day Care Society
20. Deaf Children's Society of B.C.
21. Canadian Mental Health Association
22. Burnaby Family Life Institute
23. Canadian Red Cross, Fraser Region-Burnaby Branch
24. Burnaby Firefighters Charitable Society
25. Immigrant Services Society of BC



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Other community space:

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|--|--|
| 26. 6140 McKercher Avenue<br>Burnaby Family Life Institute   | Roll No. 5793-6140-0000  |
| 27. 7521 Hanna Court<br>Burnaby Children's Centers Society   | 6725-7521-0000   |
| 28. 7500 Hanna Court<br>Burnaby Children's Centers Society   | 6725-7500-0000   |
| 29. 4397 Buchanan Street<br>Lower Mainland Purpose Society for Youth & Families  | 1230-4397-0000   |
| 30. 6857 Royal Oak Avenue<br>The Friends of Interurban #1223   | 6035-6857-0000   |
| 31. 6650 Southoaks Crescent<br>Community-Centered College for the Retired  | 3261-6650-0000   |
| 32. 5655 Sperling Avenue<br>The Land Conservancy of British Columbia   | 6695-5655-0000   |
| 33. 7450 Meadow Avenue<br>7528 Meadow Avenue<br>5945 - 14 <sup>th</sup> Avenue<br>6069 - 14 <sup>th</sup> Avenue<br>Burnaby & Region Allotment Gardens Association | 6337-7450-0000<br>6337-7528-0000<br>4480-5945-0000<br>4480-6069-0000 |

To exempt tenants of the following property from 50% of taxation for 2007, a bylaw is required for:

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| 34. 9048 Stormont Avenue<br>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 2006 July 20th approved a recommendation that the organizations listed below be granted exemption from property taxation in 2007.



To exempt the following properties from taxation in 2007, bylaws are required for:

- |    |   |                         |
|----|---|-------------------------|
| 1. | 7564 Barnet Road<br>B.C. Volleyball Association   | Roll No. 0690-7564-0000 |
| 2. | 4990 Canada Way<br>The Burnaby Winter Club - Partial Exemption  | 1770-4990-0000          |
| 3. | 9080 Avalon Avenue<br>Burnaby Horsemen's Association  | 3128-9080-0000          |
| 4. | 5024 Rumble Street<br>Burnaby Host Lions Activities Society (occupied by<br>South Burnaby Golden Age Society) | 3420-5024-0000          |
| 5. | 518 S. Howard Avenue<br>Boys' and Girls' Clubs of Greater Vancouver   | 6185-0518-0000          |
| 6. | 3890 Kensington Avenue<br>Burnaby Tennis Club   | 6545-3890-0000          |
| 7. | 8059 Texaco Drive<br>The Lotus Club   | 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<br>3020-7086-0000<br>3060-7051-0000<br>3060-7061-0000<br>6895-6617-0000<br>6895-6637-0000<br>6895-6647-0000<br>6895-6667-0000<br>6895-6687-0000 |
| 10. | 204 - 3993 Henning Drive<br>St. Leonard's Youth & Family Services  | 1330-3993-0024   |
| 11. | 4543 Canada Way<br>United Way of the Lower Mainland  | 1770-4543-0000   |
| 12. | 2702 Norland Avenue - 100% exemption<br>3755 Banff Avenue - partial exemption<br>Burnaby Association for Community Inclusion | 1560-2702-0000<br>6107-3755-0000   |



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| 13. | 6688 Southoaks Crescent<br>National Nikkei Heritage Center Society Inc. - partial exemption | Roll No. 3261-6688-0000 |
| 14. | 3400 Lake City Way<br>The Canadian Red Cross Society (50% Exemption)                        | 7405-3400-0000          |

**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 2007, bylaws are required for:

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| 1. | Burnaby Pacific Grace Church<br>3883 Triumph Street                                | Roll No. 0560-3883-0000          |
| 2. | St. Helen's Catholic Church & School<br>3871-3895 Pandora Street                   | 0600-3871-0000                   |
| 3. | Vishva Hindu Parishad of B.C.<br>3885 Albert Street                                | 0630-3885-0000                   |
| 4. | Fraser Health Authority (Fellburn Hospital)<br>6050 Hastings Street                | 0700-6050-0000                   |
| 5. | Willingdon Heights United Church<br>4304 Parker Street                             | 0900-4304-0000                   |
| 6. | Parish of Saint Timothy Anglican<br>4514 Kitchener Street<br>4550 Kitchener Street | 1050-4514-0000<br>1050-4550-0000 |
| 7. | Parkcrest Gospel Chapel<br>6641 Halifax Street                                     | 1210-6641-0000                   |



8.	Vancouver Korean Full Gospel Church 3905 Norland Avenue	Roll No. 1560-3905-0000
9.	Trustees of the Congregation of St. Archangel Michael Serbian Orthodox Church 7837 Canada Way	1770-7837-0000
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
13.	First United Spiritualist Church of Vancouver 5584 Kincaid Street	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



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21. Christian & Missionary Alliance – Canadian Pacific District Inc.  
8585 Armstrong Avenue 4502-8585-0000
22. St. Thomas More Collegiate  
7450 - 12th Avenue Roll No. 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
25. Fraser Health Authority (Burnaby Hospital)  
3880 Ingleton Avenue 5245-3880-0000
26. South Burnaby United Church  
7551 Gray Avenue 5755-7551-0000  
7591 Gray Avenue 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. Vietnamese United Buddhist (Hoa-Nghiem)  
8708 Royal Oak Avenue 6035-8708-0000
35. Trustees of Ellesmere Congregation United Church of Canada  
340 Ellesmere Avenue 6205-0340-0000



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| 36. | Shri Guru Ravidass Sabha (Vancouver)<br>7271 Gilley Avenue  | 6495-7271-0000                                     |
| 37. | Faith Evangelical Lutheran Church<br>1005 Kensington Avenue   | Roll No. 6545-1005-0000                            |
| 38. | Church on the Hill<br>Trustees of N.W. Branch Pentecostal Holiness Church<br>7716 Cumberland Avenue                           | 7665-7716-0000                                     |
| 39. | Cariboo Road Fellowship Society<br>7200 Cariboo Road  | 8045-7200-0000                                     |
| 40. | Vancouver Heights Baptist Church<br>3981 Albert Street  | 0630-3981-0000                                     |
| 41. | Church of Christian Community in Canada,<br>Vancouver Center<br>5050 Hastings Street  | 0700-5050-0000                                     |
| 42. | The Pentecostal Assemblies Church of Canada<br>Burnaby Chinese Pentecostal Church<br>5209 Hastings Street                     | 0700-5209-0000                                     |
| 43. | Arbab Rustam guiv Darbe Mehr-Zoroastrian House of B.C.<br>6900 Halifax Street   | 1210-6900-0000                                     |
| 44. | The Church in Burnaby<br>5170 Norfolk Street  | 1750-5170-0000                                     |
| 45. | Aga Khan Foundation Canada<br>4040 Canada Way<br>3466 Curle Avenue<br>6556 Sprott Street                                      | 1770-4040-0000<br>5325-3466-0000<br>1960-6556-0000 |
| 46. | New Westminster Evangelical Free Church<br>7895 Canada Way  | 1770-7895-0000                                     |
| 47. | New Life Community Church<br>8765-67 Government Street<br>8760 Lougheed Highway   | 1940-8765-0000<br>1310-8760-0000                   |
| 48. | President of the Lethbridge Stake Church of Jesus Christ<br>Of Latter-day Saints Vancouver, B.C. Stake<br>5280 Kincaid Street | 2002-5280-0000                                     |



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|-----|---|----------------------------------|
| 49. | The Danish Evangelical Lutheran Church<br>6010 Kincaid Street   | 2002-6010-0000                   |
| 50. | Christ Church of China<br>6580 Thomas Street  | Roll No. 2030-6580-0000          |
| 51. | St. Paul's United Church of Canada/<br>Korean United Church of Vancouver<br>3821 Lister Street<br>4484 Smith Avenue | 2200-3821-0000<br>5205-4484-0000 |
| 52. | B.C. Corp. Of the Seventh Day Adventist Church<br>Deer Lake School<br>5526 Gilpin Street                            | 2320-5526-0000                   |
| 53. | Chinese Christian Mission of Canada (CMC)<br>(Crystal Square) 4533 Kingsborough Street                              | 2756-4533-0000                   |
| 54. | Kingsway Foursquare Gospel Church of Canada<br>4045-4061 Kingsway   | 2690-4045-0000                   |
| 55. | The Trustees of the Congregation of the Central Christian<br>Assembly (Central Tabernacle)<br>5855 Imperial Street  | 3100-5855-0000                   |
| 56. | Burnaby Unit of New Westminster Jehovah Witnesses<br>5535 Short Street  | 3190-5535-0000                   |
| 57. | Burnaby Chinese Evangelical Free Church<br>6112 Rumble Street<br>6138 Rumble Street                                 | 3420-6112-0000<br>3420-6138-0000 |
| 58. | Evangelical Chinese Bible Church<br>5122 Marine Drive<br>5110 Marine Drive  | 3700-5122-0000<br>3700-5110-0000 |
| 59. | International Society for Krishna Consciousness<br>For Western Canada<br>5462-5464 Marine Drive                     | 3700-5462-0000                   |
| 60. | Trustees of Gordon Congregation of Presbyterian<br>Church of Canada<br>7457 Edmonds Street                          | 4310-7457-0000                   |
| 61. | Synod of Diocese of New Westminster<br>St. Alban the Martyr Anglican Church<br>7717 - 19th Avenue                   | 4330-7717-0000                   |



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|-----|---|----------------------------------|
| 62. | Trustees of the Congregation of East Burnaby United Church<br>7772 Graham Avenue  | 4434-7772-0000                   |
| 63. | First Christian Reformed Church of New Westminster<br>8255 - 13th Avenue  | Roll No. 4500-8255-0000          |
| 64. | Christian & Missionary Alliance - Canadian Pacific District<br>Burnaby Chinese Alliance Church<br>8611 Armstrong Avenue | 4502-8611-0000                   |
| 65. | B.C. Association Seventh day Adventists<br>7926 - 11th Avenue<br>7925 - 10th Avenue                                     | 4560-7926-0000<br>4600-7925-0000 |
| 66. | Tenth Avenue Bible Chapel<br>7103 - 10th Avenue   | 4600-7103-0000                   |
| 67. | Pentecostal Assemblies of Canada<br>Boundary Road Pentecostal Church<br>3410 Boundary Road                              | 5105-3410-0000                   |
| 68. | The Pentecostal Assemblies of Canada<br>Iglesia Evangelica Pentecostal Emanuel<br>4830 Boundary Road                    | 5105-4830-0000                   |
| 69. | Full Gospel Assembly Vancouver<br>140 Esmond Avenue   | 5175-0140-0000                   |
| 70. | St. John the Divine<br>3426 Smith Avenue  | 5205-3426-0000                   |
| 71. | New Apostolic Church Canada<br>271 Ingleton Avenue  | 5245-0271-0000                   |
| 72. | Apostolic Church of Pentecost Vancouver<br>Garden Village Apostolic Church<br>4950 Barker Crescent                      | 5595-4950-0000                   |
| 73. | The B.C. Conference of the Brethren Churches<br>Willingdon Mennonite Church<br>4812-4888 Willingdon Avenue              | 5655-4812-0000                   |



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| 74. | West Burnaby United Church of Canada<br>6050 Sussex Avenue   | 5795-6050-0000          |
| 75. | Christian Reformed Church of Burnaby<br>5825 Nelson Avenue   | 5895-5825-0000          |
| 76. | Christian & Missionary Alliance - Canadian Pacific District<br>Brentwood Park Alliance Church<br>1410 Delta Avenue | Roll No. 5945-1410-0000 |
| 77. | The Parish of All Saints South Burnaby (Anglican)<br>7405 Royal Oak Avenue   | 6035-7405-0000          |
| 78. | Royal Oak Community Church<br>7175 Royal Oak Avenue  | 6035-7175-0000          |
| 79. | Synod of the Diocese of New Westminster<br>St. Margaret's of Scotland Anglican Church<br>1030 Sperling Avenue      | 6695-1030-0000          |
| 80. | Deer Lake United Church - partial exemption<br>5135 Sperling Avenue  | 6695-5135-0000          |
| 81. | Emmaus Lutheran Church<br>6344 Sperling Avenue   | 6695-6344-0000          |
| 82. | Cliff Avenue United Church<br>1600 Cliff Avenue  | 6835-1600-0000          |
| 83. | South Burnaby Church of Christ<br>7485 Salisbury Avenue  | 6895-7485-0000          |
| 84. | Westminster Bible Chapel<br>7540 - 6th Street  | 7305-7540-0000          |
| 85. | The Governing Council of the Salvation Army, Canada West<br>7195 Cariboo Road                                      | 8045-7195-0000          |
| 86. | Convention of Baptist Churches<br>Southside Community Church<br>7135 Walker Avenue                                 | 7015-7135-0000          |
| 87. | BC Muslim Association<br>5060 Canada Way   | 1770-5060-0000          |



**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 2007, a bylaw is required for:

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



Rick Earle  
DIRECTOR FINANCE

DF:mam

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