
TO: CITY MANAGER **DATE:** 2007 September 11

FROM: DIRECTOR FINANCE **FILE:** G69-1a

SUBJECT: EXEMPTIONS FROM TAXATION - 2008

PURPOSE: To obtain Council's approval of permissive exemptions from property taxation for 2008

RECOMMENDATIONS

1. **THAT** bylaws to exempt from taxation in 2008 those properties listed in Part III(A) 100% (1 - 28) be brought forward; and
2. **THAT** bylaws to exempt from taxation in 2008 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 2008 those properties listed in Part III(C) 100% (1 - 19) and 50% (20) be brought forward; and
4. **THAT** bylaws to exempt from taxation in 2008 those properties listed in Part III(D) 100% (1 - 86) be brought forward; and
5. **THAT** bylaws to exempt from taxation in 2008 those properties listed in Part 111(E) 100% (2) 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 2008 are the same as those approved by Council for 2007 with the exception of seven (7) 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 2008.

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 2008. Part III presents the recommendations for permissive exemptions from taxation for the 2008 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 2008 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 2008

Seven (7) new applications for exemption from taxation in 2008 have been received.

A. Proposed for Exemption

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

1. 7181 Arcola Way Roll No. 3208-7181-0003
St. Leonard's Youth & Family Services

This organization provides support, education
and recreation for children, youth and families.

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

2. 160 – 8960 University High Street Roll No. 0765-8900-0000
Ellesmere United Church

This is a religious organization that was granted
permissive exemption in previous years and has
recently moved to their new location.

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

3. 4354 Hastings Street Roll No. 0700-4354-0000
Royal Canadian Legion

This not-for-profit group provides citizen
support for Canada's veterans

The following properties qualify for exemption under Section 224 to which bylaws are required:

4. Confederation Park Roll No. 0210-4502-0000
5. Richard Bolton Park 8182-9181-0000
6. Burnaby Heights Park 1770-5060-0000
7. Forest Grove Park 1276-8301-0000

PART III: PROPOSED EXEMPTIONS FROM TAXATION FOR 2008

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 2008 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/ Burnaby Family Life Institute	
Riverway West School, 4340 Carson Street	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	

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Riverside School, 7855 Meadow Avenue	Roll No. 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	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. Christian 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. Scouts Canada (B.C.-Yukon) Ltd.
2. Boxing B.C.
3. Burnaby Family Life Institute
4. Burnaby Community Connections
5. Burnaby Volunteer Centre Society
6. Burnaby Seniors Outreach Services Society
7. Y.M.C.A. Burnaby-New Westminster Childcare Resource & Referral
8. CMAW Training Committee
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

1725-7355-0000

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

Other community space:

26. 6140 McKercher Avenue
 Burnaby Family Life Institute

Roll No. 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

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| 29. | 4397 Buchanan Street
Lower Mainland Purpose Society for Youth & Families | Roll No. 1230-4397-0000 |
| 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 2008, a bylaw is required for:

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| 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 2007 August 16th approved a recommendation that the organizations listed below be granted exemption from property taxation in 2008.

To exempt the following properties from taxation in 2008, 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 |

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| 4. | 5024 Rumble Street
Burnaby Host Lions Activities Society (occupied by
South Burnaby Golden Age Society) | Roll No. 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 |

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. | Parks, Recreation & Culture Commission | 3020-7085-0000
3020-7086-0000
3060-7051-0000
3060-7061-0000
6895-6617-0000
6895-6637-0000
6895-6647-0000
6895-6667-0000
6895-6687-0000 |
| 10. | Confederation Park | 0210-4502-0000 |
| 11. | Richard Bolton Park | 8182-9181-0000 |
| 12. | Burnaby Heights Park | 0400-3877-0000 |
| 13. | Forest Grove Park | 1276-8301-0000 |
| 14. | 204 - 3993 Henning Drive
St. Leonard's Youth & Family Services | 1330-3993-0024 |
| 15. | 4543 Canada Way
United Way of the Lower Mainland | 1770-4543-0000 |
| 16. | 2702 Norland Avenue - 100% exemption
3755 Banff Avenue - partial exemption
Burnaby Association for Community Inclusion | 1560-2702-0000
6107-3755-0000 |

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| 17. | 6688 Southoaks Crescent
National Nikkei Heritage Center Society Inc. - partial exemption | Roll No. 3261-6688-0000 |
| 18. | 4354 Hastings Street
Royal Canadian Legion – partial exemption | 0700-4354-0000 |
| 19. | 7181 Arcola Way
St. Leonard's Youth & Family Services | 3208-7181-0003 |
| 20. | 3400 Lake City Way
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 2008, 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 |

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6.	Parish of Saint Timothy Anglican 4514 Kitchener Street 4550 Kitchener Street	Roll No. 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	1770-7837-0000
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

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19.	Iglesia ni Cristo Church of Christ 5060 Marine Drive	Roll No. 3700-5060-0000
20.	Christian School Association (John Knox Christian School) 8260 - 13th Avenue	4500-8260-0000
21.	Christian & Missionary Alliance – Canadian Pacific District Inc. 8585 Armstrong Avenue	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
25.	Fraser Health Authority (Burnaby Hospital) 3880 Ingleton Avenue	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 Brethren Churches 380 Hythe Avenue	Roll No. 5995-0380-0000
34. Vietnamese United Buddhist (Hoa-Nghiem) 8708 Royal Oak Avenue	6035-8708-0000
35. Shri Guru Ravidass Sabha (Vancouver) 7271 Gilley Avenue	6495-7271-0000
36. Faith Evangelical Lutheran Church 1005 Kensington Avenue	6545-1005-0000
37. Church on the Hill Trustees of N.W. Branch Pentecostal Holiness Church 7716 Cumberland Avenue	* 7665-7716-0000
38. Cariboo Road Fellowship Society 7200 Cariboo Road	8045-7200-0000
39. Vancouver Heights Baptist Church 3981 Albert Street	0630-3981-0000
40. Church of Christian Community in Canada, Vancouver Center 5050 Hastings Street	0700-5050-0000
41. The Pentecostal Assemblies Church of Canada Burnaby Chinese Pentecostal Church 5209 Hastings Street	0700-5209-0000
42. Arbab Rustam guiv Darbe Mehr-Zoroastrian House of B.C. 6900 Halifax Street	1210-6900-0000
43. The Church in Burnaby 5170 Norfolk Street	1750-5170-0000
44. Aga Khan Foundation Canada 4040 Canada Way 3466 Curle Avenue 6556 Sprott Street	1770-4040-0000 5325-3466-0000 1960-6556-0000
45. New Westminster Evangelical Free Church 7895 Canada Way	1770-7895-0000

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46.	New Life Community Church 8765-67 Government Street 8760 Lougheed Highway	Roll No.	1940-8765-0000 1310-8760-0000
47.	President of the Lethbridge Stake Church of Jesus Christ Of Latter-day Saints Vancouver, B.C. Stake 5280 Kincaid Street		2002-5280-0000
48.	The Danish Evangelical Lutheran Church 6010 Kincaid Street		2002-6010-0000
49.	Christ Church of China 6580 Thomas Street		2030-6580-0000
50.	St. Paul's United Church of Canada/ Korean United Church of Vancouver 3821 Lister Street 4484 Smith Avenue		2200-3821-0000 5205-4484-0000
51.	B.C. Corp. Of the Seventh Day Adventist Church Deer Lake School 5526 Gilpin Street		2320-5526-0000
52.	Chinese Christian Mission of Canada (CMC) (Crystal Square) 4533 Kingsborough Street		2756-4533-0000
53.	Kingsway Foursquare Gospel Church of Canada 4045-4061 Kingsway		2690-4045-0000
54.	The Trustees of the Congregation of the Central Christian Assembly (Central Tabernacle) 5855 Imperial Street		3100-5855-0000
55.	Burnaby Unit of New Westminster Jehovah Witnesses 5535 Short Street		3190-5535-0000
56.	Burnaby Chinese Evangelical Free Church 6112 Rumble Street 6138 Rumble Street		3420-6112-0000 3420-6138-0000
57.	Evangelical Chinese Bible Church 5122 Marine Drive 5110 Marine Drive		3700-5122-0000 3700-5110-0000

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| 58. | International Society for Krishna Consciousness
For Western Canada
5462-5464 Marine Drive | Roll No. 3700-5462-0000 |
| 59. | Trustees of Gordon Congregation of Presbyterian
Church of Canada
7457 Edmonds Street | 4310-7457-0000 |
| 60. | Synod of Diocese of New Westminster
St. Alban the Martyr Anglican Church
7717 - 19th Avenue | 4330-7717-0000 |
| 61. | Trustees of the Congregation of East Burnaby United Church - Partial exemption
7772 Graham Avenue | 4434-7772-0000 |
| 62. | First Christian Reformed Church of New Westminster
8255 - 13th Avenue | 4500-8255-0000 |
| 63. | Christian & Missionary Alliance - Canadian Pacific District
Burnaby Chinese Alliance Church
8611 Armstrong Avenue | 4502-8611-0000 |
| 64. | B.C. Association Seventh day Adventists
7926 - 11th Avenue
7925 - 10th Avenue | 4560-7926-0000
4600-7925-0000 |
| 65. | Tenth Avenue Bible Chapel
7103 - 10th Avenue | 4600-7103-0000 |
| 66. | Pentecostal Assemblies of Canada
Boundary Road Pentecostal Church
3410 Boundary Road | 5105-3410-0000 |
| 67. | The Pentecostal Assemblies of Canada
Iglesia Evangelica Pentecostal Emanuel
4830 Boundary Road | 5105-4830-0000 |
| 68. | Full Gospel Assembly Vancouver
140 Esmond Avenue | 5175-0140-0000 |
| 69. | St. John the Divine
3426 Smith Avenue | 5205-3426-0000 |

70.	New Apostolic Church Canada 271 Ingleton Avenue	Roll No. 5245-0271-0000
71.	Apostolic Church of Pentecost Vancouver Garden Village Apostolic Church 4950 Barker Crescent	5595-4950-0000
72.	The B.C. Conference of the Brethren Churches Willingdon Mennonite Church 4812-4888 Willingdon Avenue	5655-4812-0000
73.	West Burnaby United Church of Canada 6050 Sussex Avenue	5795-6050-0000
74.	Christian Reformed Church of Burnaby 5825 Nelson Avenue	5895-5825-0000
75.	Christian & Missionary Alliance - Canadian Pacific District Brentwood Park Alliance Church 1410 Delta Avenue	5945-1410-0000
76.	The Parish of All Saints South Burnaby (Anglican) 7405 Royal Oak Avenue	6035-7405-0000
77.	Royal Oak Community Church 7175 Royal Oak Avenue	6035-7175-0000
78.	Synod of the Diocese of New Westminster St. Margaret's of Scotland Anglican Church 1030 Sperling Avenue	6695-1030-0000
79.	Deer Lake United Church – partial exemption 5135 Sperling Avenue	6695-5135-0000
80.	Emmaus Lutheran Church 6344 Sperling Avenue	6695-6344-0000
81.	Cliff Avenue United Church 1600 Cliff Avenue	6835-1600-0000
82.	South Burnaby Church of Christ 7485 Salisbury Avenue	6895-7485-0000

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| 83. Westminster Bible Chapel
7540 - 6th Street | Roll No. 7305-7540-0000 |
| 84. The Governing Council of the Salvation Army, Canada West
7195 Cariboo Road | 8045-7195-0000 |
| 85. Convention of Baptist Churches
Southside Community Church
7135 Walker Avenue | 7015-7135-0000 |
| 86. BC Muslim Association
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 2008, a bylaw is required for:

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| 1. Hillel House Jewish Faith Centre
and Religious Student Office
118 – 8900 University High Street | Roll No. 0765-8900-0000 |
| 2. Ellesmere United Church
160 – 8960 University High Street | 0765-8900-0000 |



Rick Earle
DIRECTOR FINANCE

DF:sk

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