



Item	03
Meeting	2009 Sep 14

COUNCIL REPORT

TO: CITY MANAGER **DATE:** 2009 September 9

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

SUBJECT: EXEMPTIONS FROM TAXATION - 2010

PURPOSE: To obtain Council's approval of permissive exemptions from property taxation for 2010

RECOMMENDATIONS

1. **THAT** bylaws to exempt from taxation in 2010 those NEW properties listed in Part II(A) 100% (1 – 12) and 50% (13) be brought forward; and
2. **THAT** bylaws to exempt from taxation in 2010 those CHANGES to properties listed in Part II(B) 100% (1 – 9) and partial exemption (10 – 12) be brought forward; and
3. **THAT** bylaws to exempt from taxation in 2010 those properties listed in Part III(A) 100% (1 – 19) and 50% (20) be brought forward; and
4. **THAT** bylaws to exempt from taxation in 2010 those properties listed in Part III(B) 100% (1 - 19) and 50% (20) be brought forward; and
5. **THAT** bylaws to exempt from taxation in 2010 those properties listed in Part III(C) 100% (1 - 86) be brought forward; and
6. **THAT** bylaws to exempt from taxation in 2010 those properties listed in Part III (D) 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 2010 are for the same applicants as those that were approved by Council for 2009 with the exception of thirteen (13) new applications, ten (10) changes to the tax exemption already granted to existing

applicants and (12) deleted non-profit societies in the Burnaby Heights Resource Centre. We have added two (2) properties that are already exempt by bylaw from taxation, but that we failed to include in last year's council report.

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 2010.

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 2010. Part III presents the recommendations for permissive exemptions from taxation for the 2010 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 residential facilities such as 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 2010 exemption under Section 224 of the Community Charter. This includes primarily organizations renting City-owned properties and recreational/service organizations.

PART II: NEW APPLICATIONS FOR 2010

Thirteen (13) new applications for exemption from taxation in 2010 have been received.

A. Proposed for Exemption

As per the Community Charter Sec. 224 (2)(d) a permissive exemption is recommended for the following ten (10) properties owned by the City of Burnaby and occupied by Burnaby School District #41. These changes are the result of a comprehensive review of Burnaby School Board properties and City of Burnaby properties. It was determined that Burnaby School District #41 is not the owner and the City of Burnaby is the true owner of these properties.

- | | | |
|-----|---|----------------|
| 1. | 6990 Aubrey Street
Lochdale Elementary School site | 0990-6990-0000 |
| 2. | 4600 Parker Street
Alpha Secondary School Site | 0900-4600-0000 |
| 3. | 7872 Hilda Street | 7185-7872-0000 |
| 4. | 7615 Hedge Avenue | 4582-7615-0000 |
| 5. | 7625 Hedge Avenue | 4582-7625-0000 |
| 6. | 7635 Hedge Avenue | 4582-7635-0000 |
| 7. | 7645 Hedge Avenue | 4582-7645-0000 |
| 8. | 7655 Hedge Avenue | 4582-7655-0000 |
| 9. | 7665 Hedge Avenue | 4582-7665-0000 |
| 10. | 7675 Hedge Avenue | 4582-7675-0000 |
- All above are Twelfth Avenue Elementary School fields.

A 100% permissive exemption is recommended for the following two (2) properties:

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| 11. | 6884 Jubilee Avenue
Arya Samaj Society of B.C
(This facility is used solely as a house of worship.) | 5893-6884-0000 |
| 12. | 8982 University High Street
Community Office at SFU | 0765-8900-0000 |

A 50% permissive exemption is recommended for the following one (1) property:

13. 4050 Graveley Street 1110-4050-0000
Tuberculous and Chest Disabled Veterans' Association
(This non-profit organization employs special-needs individuals to make the TB Vet key tags. A 50% permissive exemption is recommended as this organization is not operated solely for the benefit of City of Burnaby residents.)

B. Changes in Exemption

The seven (7) applicants for whom we are recommending changes for 2010 to the permissive tax exemptions already granted to them follow:

1. 8260 13th Avenue 4500-8260-5000
John Knox Christian School
(for the expansion of their school on the consolidated site resulting in adjustment to land and improvements)
2. 4556 Kitchener Street 1050-4556-0000
Parish of St. Timothy Anglican
(for an additional property to be used solely for church parking)
3. 9387 Holmes Street 2550-9387-0000
St. Michael's Parish
(for the new parish centre and rectory resulting in adjustment to land and improvements)
4. 3861 Kingsway 2690-3861-0000
Grace Christian Chapel
(for an additional property to be used solely for church parking)
5. 7450 12th Avenue 4540-7450-5000
St. Thomas More Collegiate
(for an addition to the school on the consolidated site resulting in adjustment to land and improvements)
6. 4812 Willingdon Avenue 5655-4812-0000
Willingdon Church
(for an addition to the church site resulting in adjustment to land and improvements)
7. 5135 Sperling Avenue 6695-5135-0000
Deer Lake United Church
(for the restoration of the full tax exemption for the church and parking lot)

The two (2) applicants that are already exempt by bylaw from taxation, but we did not include in last year's council report are:

8. 7855 Meadow Avenue 6337-7855-0000
Society for the Education of Children with Specified Learning Disabilities
(The Kenneth Gordon School)
They are occupiers of city property
9. 7591 Gray Avenue 5755-7591-0000
South Burnaby United Church

The three (3) applicants for whom we are recommending changes for 2010 to the permissive tax exemptions already granted to them follow:

10. 7271 Gilley Avenue 6495-7271-0000
Shri Guru Ravidass Sabha (partial exemption)
(for a reduction in the amount of the taxable area of the parking lot from 52 to 41 stalls)
11. 1600 Cliff Avenue 6835-1600-0000
Cliff Avenue United Church
(To make taxable the space occupied by the Summerhill Montessori Preschool)
12. 7135 Walker Avenue 7015-7135-0000
Southside Community Baptist Church
(To make taxable the space occupied by the Highgate Preschool)

C. Deletions from Exemption

The twelve (12) applicants that will no longer be requiring an exemption for 2010 are the last tenants in the Burnaby Heights Resource Centre at 250 Willingdon Avenue, which is to be demolished in 2010. These non-profit societies will be vacating their premises no later than December 31, 2009:

1. Burnaby Family Life Institute 5655-0250-0004
2. Marguerite Dixon Transition Society 5655-0250-0008
3. BC Amateur Boxing Association 5655-0250-0010
4. Scouts Canada (BC-Yukon Region) 5655-0250-0012
5. Burnaby Association for Community Inclusion 5655-0250-0013
6. Royal Canadian Air Cadets 5655-0250-0024
7. Fraser Valley Square and Round Dancing Ass'n 5655-0250-0025
8. BC Centre for Ability Association 5655-0250-0028
9. YMCA Burnaby/New West Childcare Resource & Referral 5655-0250-0033
10. Caireen Child & Family Services 5655-0250-0034
11. North Burnaby Boxing Club 5655-0250-0035
12. Oromiyaan Canadian Society of BC 5655-0250-0036

PART III: PROPOSED EXEMPTIONS FROM TAXATION FOR 2010

Section 224 of the Community Charter empowers Council to exempt from taxation, by bylaw, City lands rented or leased by a non profit organization. All permissive exemptions for non-profit organizations renting space in school board properties have been deleted from this report. The school act under section 129(2) indicates the site remains exempt if it is used in whole or in part for a school.

To exempt tenants of the following properties from 100% of taxation for 2010 bylaws are required for:

A. City of Burnaby Properties

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

1. St. Matthew's Day Care Society
2. Deaf Children's Society of B.C.
3. Canadian Mental Health Association
5. Canadian Red Cross, Fraser Region-Burnaby Branch
6. Burnaby Firefighters Charitable Society
7. Immigrant Services Society of BC

Holdom Community Resource Centre
2101 Holdom Avenue 6245-2101-0000

8. Burnaby Family Life Institute
9. Marguerite Dixon Transition Society
10. Burnaby Seniors Outreach Services Society
11. Volunteer Burnaby
12. Burnaby Community Connections

Other community space:

13. 6140 McKercher Avenue 5793-6140-0000
Burnaby Family Life Institute

14. 7521 Hanna Court 6725-7521-0000
Burnaby Children's Centers Society

15. 7500 Hanna Court 6725-7500-0000
Burnaby Children's Centers Society

16. 4397 Buchanan Street 1230-4397-0000
Lower Mainland Purpose Society for Youth & Families

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| 17. | 6650 Southoaks Crescent
Community-Centered College for the Retired | 3261-6650-0000 |
| 18. | 5655 Sperling Avenue
The Land Conservancy of British Columbia | 6695-5655-0000 |
| 19. | 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 2010:

- | | | |
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| 20. | 9048 Stormont Avenue
Pacific Assistance Dogs Society | 3242-9048-0000 |
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B. 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.

To exempt the following properties from taxation in 2010, bylaws are required for:

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|----|---|----------------|
| 1. | 7564 Barnet Road
B.C. Volleyball Association | 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 |

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7. 8059 Texaco Drive 0294-8059-0000
The Lotus Sailing Club

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 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 1330-3993-0024
St. Leonard's Youth & Family Services

15. 4543 Canada Way 1770-4543-0000
United Way of the Lower Mainland

16. 2702 Norland Avenue - 100% exemption 1560-2702-0000
3755 Banff Avenue - partial exemption 6107-3755-0000
Burnaby Association for Community Inclusion

17. 6688 Southoaks Crescent 3261-6688-0000
National Nikkei Heritage Centre Society Inc. - partial exemption

18. 4354 Hastings Street 0700-4354-0000
Royal Canadian Legion #148 - partial exemption

19. 7181 Arcola Way 3208-7181-0003
St. Leonard's Youth & Family Services

20. 3400 Lake City Way 7405-3400-0000
 The Canadian Red Cross Society (50% Exemption)

C. 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 2010, bylaws are required for:

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| 1. | 3883 Triumph Street
Burnaby Pacific Grace Church | 0560-3883-0000 |
| 2. | 3871-3895 Pandora Street
St. Helen's Catholic Church & School | 0600-3871-0000 |
| 3. | 3885 Albert Street
Vishva Hindu Parishad of B.C. | 0630-3885-0000 |
| 4. | 6050 Hastings Street
Fraser Health Authority (Fellburn Hospital) | 0700-6050-0000 |
| 5. | 4304 Parker Street
Willingdon Heights United Church | 0900-4304-0000 |
| 6. | 4514 Kitchener Street
4550 Kitchener Street (partial exemption)
4556 Kitchener Street
Parish of Saint Timothy Anglican | 1050-4514-0000
1050-4550-0000
1050-4556-0000 |
| 7. | 6641 Halifax Street
Parkcrest Gospel Chapel | 1210-6641-0000 |
| 8. | 3905 Norland Avenue
Vancouver Korean Full Gospel Church | 1560-3905-0000 |

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| 9. | 7837 Canada Way
Trustees of the Congregation of St. Archangel Michael
Serbian Orthodox Church | 1770-7837-0000 |
| 10. | 5146 Laurel Street (partial exemption)
St. Theresa's Catholic Church | 1790-5146-0000 |
| 11. | 9887 Cameron Street
St. Stephen the Martyr Anglican Church | 1800-9887-0000 |
| 12. | 5975-5977 Sunset Street
Capitol Hill Congregation of Jehovah's Witnesses | 1970-5975-0000 |
| 13. | 5584 Kincaid Street
First United Spiritualist Church of Vancouver | 2002-5584-0000 |
| 14. | 9387 Holmes Street
St. Michael's School & Church | 2550-9387-0000 |
| 15. | 3861 Kingsway
3875 Kingsway
3891 Kingsway
Grace Christian Chapel | 2690-3861-0000
2690-3875-0000
2690-3891-0000 |
| 16. | 6907 Elwell Street
South Burnaby Gospel Hall Society | 3140-6907-0000 |
| 17. | 5600 Dorset Street
Canadian Ramgarhia Society | 3150-5600-0000 |
| 18. | 6597 Balmoral Street
6656 Balmoral Street (partial exemption)
6627 Arcola Street
St. Francis de Sales School and Church | 3170-6597-0000
3170-6656-0000
3220-6627-0000 |
| 19. | 5060 Marine Drive
Iglesia ni Cristo Church of Christ | 3700-5060-0000 |
| 20. | 8260 - 13th Avenue
Christian School Association (John Knox Christian School) | 4500-8260-5000 |
| 21. | 8585 Armstrong Avenue
Christian & Missionary Alliance
Canadian Pacific District Inc. | 4502-8585-0000 |

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| 22. | 7450 - 12th Avenue
St. Thomas More Collegiate | 4540-7450-5000 |
| 23. | 8094 - 11th Avenue
Church of the Nazarene (Canada Pacific Division)
Royal View Church | 4560-8094-0000 |
| 24. | 7455 - 10th Avenue
Our Lady of Mercy School and Church | 4600-7455-0000 |
| 25. | 3880 Ingleton Avenue
Fraser Health Authority (Burnaby Hospital) | 5245-3880-0000 |
| 26. | 7551 Gray Avenue
7591 Gray Avenue (partial exemption)
South Burnaby United Church | 5755-7551-0000
5755-7591-0000 |
| 27. | 7451 Sussex Avenue
St. Michael's Center Hospital Society | 5795-7451-0000 |
| 28. | 7557 Sussex Avenue
The Fairhaven United Church Homes | 5795-7557-0000 |
| 29. | 6125 Nelson Avenue
Gov. Council Salvation Army Canada West | 5895-6125-0000 |
| 30. | 7283 Nelson Avenue
Grace Lutheran Church of South Burnaby | 5895-7283-0000 |
| 31. | 1450 Delta Avenue
Holy Cross School and Church | 5945-1450-0000 |
| 32. | 1640 Delta Avenue
Trustees of Brentwood Presbyterian Church | 5945-1640-0000 |
| 33. | 380 Hythe Avenue
B.C. Conference of the Mennonite Brethren Churches | 5995-0380-0000 |
| 34. | 8708 Royal Oak Avenue
Vietnamese United Buddhist (Hoa-Nghiem) (partial exemption) | 6035-8708-0000 |
| 35. | 7271 Gilley Avenue
Shri Guru Ravidass Sabha (Vancouver) (partial exemption) | 6495-7271-0000 |

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| 36. | 1005 Kensington Avenue
Faith Evangelical Lutheran Church (partial exemption) | 6545-1005-0000 |
| 37. | 7716 Cumberland Avenue
Church on the Hill
Trustees of N.W. Branch Pentecostal Holiness Church | 7665-7716-0000 |
| 38. | 7200 Cariboo Road
Cariboo Road Fellowship Society (partial exemption) | 8045-7200-0000 |
| 39. | 3981 Albert Street
Vancouver Heights Baptist Church | 0630-3981-0000 |
| 40. | 5050 Hastings Street
Church of Christian Community in Canada, Vancouver Center | 0700-5050-0000 |
| 41. | 5209 Hastings Street
The Pentecostal Assemblies Church of Canada
Burnaby Chinese Pentecostal Church | 0700-5209-0000 |
| 42. | 6900 Halifax Street
Arbab Rustam guiv Darbe Mehr-Zoroastrian House of B.C. | 1210-6900-0000 |
| 43. | 5170 Norfolk Street
The Church in Burnaby | 1750-5170-0000 |
| 44. | 4040 Canada Way
3466 Curle Avenue
6556 Sprott Street
Aga Khan Foundation Canada | 1770-4040-0000
5325-3466-0000
1960-6556-0000 |
| 45. | 7895 Canada Way
New Westminster Evangelical Free Church | 1770-7895-0000 |
| 46. | 8765-67 Government Street
8760 Lougheed Highway
New Life Community Church | 1940-8765-0000
1310-8760-0000 |
| 47. | 5280 Kincaid Street
President of the Lethbridge Stake Church of Jesus Christ
Of Latter-day Saints Vancouver, B.C. Stake | 2002-5280-0000 |
| 48. | 6010 Kincaid Street
The Danish Evangelical Lutheran Church | 2002-6010-0000 |

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| 49. | 6580 Thomas Street
Christ Church of China | 2030-6580-0000 |
| 50. | 3821 Lister Street
4484 Smith Avenue
St. Paul's United Church of Canada/
Korean United Church of Vancouver | 2200-3821-0000
5205-4484-0000 |
| 51. | 5526 Gilpin Street
B.C. Corp. Of the Seventh Day Adventist Church
Deer Lake School | 2320-5526-0000 |
| 52. | 4533 Kingsborough Street (Crystal Square)
Chinese Christian Mission of Canada (CMC) | 2756-4533-0000 |
| 53. | 4045 Kingsway
Kingsway Foursquare Gospel Church of Canada | 2690-4045-0000 |
| 54. | 5855 Imperial Street
The Trustees of the Congregation of the Central Christian
Assembly (Central Tabernacle) | 3100-5855-0000 |
| 55. | 5535 Short Street
Burnaby Unit of New Westminster Jehovah Witnesses | 3190-5535-0000 |
| 56. | 6112 Rumble Street
6138 Rumble Street
Burnaby Chinese Evangelical Free Church | 3420-6112-0000
3420-6138-0000 |
| 57. | 5122 Marine Drive
5110 Marine Drive
Evangelical Chinese Bible Church | 3700-5122-0000
3700-5110-0000 |
| 58. | 5462-5464 Marine Drive
International Society for Krishna Consciousness
For Western Canada | 3700-5462-0000 |
| 59. | 7457 Edmonds Street
Trustees of Gordon Congregation of Presbyterian
Church of Canada | 4310-7457-0000 |
| 60. | 7717 - 19th Avenue
Synod of Diocese of New Westminster
St. Alban the Martyr Anglican Church | 4330-7717-0000 |

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| 61. | 7772 Graham Avenue
BC Conference Property Development Council of the United Church of Canada
Formerly East Burnaby United Church (partial exemption) | 4434-7772-0000 |
| 62. | 8255 - 13th Avenue
First Christian Reformed Church of New Westminster | 4500-8255-0000 |
| 63. | 8611 Armstrong Avenue
Christian & Missionary Alliance - Canadian Pacific District
Burnaby Chinese Alliance Church | 4502-8611-0000 |
| 64. | 7926 - 11th Avenue
7925 - 10th Avenue
B.C. Association Seventh day Adventists | 4560-7926-0000
4600-7925-0000 |
| 65. | 7103 - 10th Avenue
Tenth Avenue Bible Chapel | 4600-7103-0000 |
| 66. | 3410 Boundary Road
Pentecostal Assemblies of Canada
Boundary Road Pentecostal Church | 5105-3410-0000 |
| 67. | 4830 Boundary Road
The Pentecostal Assemblies of Canada
Iglesia Evangelica Pentecostal Emanuel | 5105-4830-0000 |
| 68. | 140 Esmond Avenue
Full Gospel Assembly Vancouver | 5175-0140-0000 |
| 69. | 3426 Smith Avenue
St. John the Divine | 5205-3426-0000 |
| 70. | 271 Ingleton Avenue
New Apostolic Church Canada | 5245-0271-0000 |
| 71. | 4950 Barker Crescent
Apostolic Church of Pentecost Vancouver
Garden Village Apostolic Church | 5595-4950-0000 |
| 72. | 4812 Willingdon Avenue
Willingdon Church | 5655-4812-0000 |
| 73. | 6050 Sussex Avenue
West Burnaby United Church of Canada | 5795-6050-0000 |

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| 74. | 5825 Nelson Avenue
Christian Reformed Church of Burnaby | 5895-5825-0000 |
| 75. | 1410 Delta Avenue
Christian & Missionary Alliance - Canadian Pacific District
Brentwood Park Alliance Church | 5945-1410-0000 |
| 76. | 7405 Royal Oak Avenue
The Parish of All Saints South Burnaby (Anglican) | 6035-7405-0000 |
| 77. | 7175 Royal Oak Avenue
Royal Oak Community Church | 6035-7175-0000 |
| 78. | 1030 Sperling Avenue
Synod of the Diocese of New Westminster
St. Margaret of Scotland Anglican Church | 6695-1030-0000 |
| 79. | 5135 Sperling Avenue
Deer Lake United Church | 6695-5135-0000 |
| 80. | 6344 Sperling Avenue
Emmaus Lutheran Church | 6695-6344-0000 |
| 81. | 1600 Cliff Avenue
Cliff Avenue United Church (partial exemption) | 6835-1600-0000 |
| 82. | 7485 Salisbury Avenue
South Burnaby Church of Christ | 6895-7485-0000 |
| 83. | 7540 - 6th Street
Westminster Bible Chapel | 7305-7540-0000 |
| 84. | 7195 Cariboo Road
The Governing Council of the Salvation Army, Canada West | 8045-7195-0000 |
| 85. | 7135 Walker Avenue
Convention of Baptist Churches
Southside Community Church | 7015-7135-0000 |
| 86. | 5060 Canada Way
BC Muslim Association | 1770-5060-0000 |

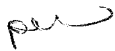
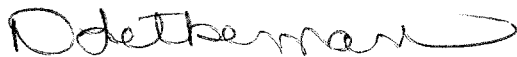
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D. Churches Leasing Property for Which a Bylaw is Required for Exemption From Taxation

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 2010, a bylaw is required for:

1. 118 – 8960 University High Street 0765-8900-0000
Hillel House Jewish Faith Centre
and Religious Student Office

2. 160 – 8960 University High Street ,0765-8900-0000
Ellesmere United Church



Rick Earle
DIRECTOR FINANCE

RE:dl

cc: Director Parks, Recreation & Cultural Services
Director Planning & Building
City Solicitor
City Clerk
Area Assessor, B.C.A.