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**TO:** CITY MANAGER **DATE:** 2015 September 29

**FROM:** DIRECTOR FINANCE **FILE:** 7800-02  
*Reference:* G69-la

**SUBJECT: EXEMPTIONS FROM TAXATION - 2016**

**PURPOSE:** To obtain Council's approval of the permissive exemptions from property taxation for 2016.

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**RECOMMENDATION:**

1. **THAT** Council authorize staff to bring down a Taxation Exemption Bylaw to permissively exempt those properties listed in Attachment 4 from property taxation in 2016.

**REPORT****1.0 BACKGROUND**

This report is to seek Council authority by bylaw to exempt from 2016 property taxation certain lands and improvements pursuant of Section 224 of the Community Charter.

Council must annually pass a bylaw by October 31 to permissively exempt those lands and improvements from taxation which are within their authority.

Buildings used as churches, schools, hospitals, and other similar uses are statutorily exempt from taxation. Included in this exemption is the building and the land upon which the building stands (footprint). This exemption is determined by B.C. Assessment as part of the assessment process.

Council is empowered to permissively exempt land and buildings (such as parking lots, playgrounds, church halls) that may be determined to be necessary to the principal purpose of the statutory exemption. Council may also choose to exempt other various properties used by charitable and philanthropic organizations, athletic clubs and associations providing services, including recreational facilities for the public that meet Council's Permissive Exemption Policy Guidelines.

## **2.0 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 is dealt with consistently, and each receives equal treatment and consideration for a 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 managing 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.

Staff have continued to apply these guidelines to those applications under consideration for tax exemption in 2016, in conjunction with Section 224 of the Community Charter. This includes organizations leasing City-owned properties and recreational/service organizations.

## **3.0 CHANGES FROM 2015 PERMISSIVE TAX EXEMPTIONS**

This report is accompanied by four attachments. Attachments 1 – 3 discuss recommended changes since 2015:

Attachment 1 discusses two (2) new applications which are being considered for a permissive exemption in 2016.

Attachment 2 contains one (1) recommended change that will decrease the permissive exemption for an organization based on the most recent assessment of the taxable portion of the property.

Attachment 3 reflects deletion of one (1) property which was sold.

Attachment 4 provides the recommended listing of properties for exemptions from property taxation in 2016.

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From: Director Finance  
Re: Exemptions From Taxation - 2016  
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#### **4.0 RECOMMENDATION**

It is recommended that Council authorize staff to bring down a Taxation Exemption Bylaw to permissively exempt those properties listed in Attachment 4 from property taxation in 2016.



Denise Jorgenson  
DIRECTOR FINANCE

DJ:RR:DL /ew

*Attachments: 1 - New Applications for Taxation Exemptions for 2016  
2 - Proposed Change in Exemptions for 2016  
3 - Deletion from Taxation for 2016  
4 - Exemptions from Taxation for 2016*

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

## **ATTACHMENT 1: NEW APPLICATIONS FOR TAXATION EXEMPTIONS FOR 2016**

### **City of Burnaby Properties**

**To permissively exempt the following eligible tenant in one of the City's community resource centres from 100% of taxation in 2016:**

1. 4460 Beresford Street 2810-4460-0004  
Metrotown Community Resource Centre  
  
a) National Congress of Black Women Foundation

### **Other Property**

**To permissively exempt the following church property from taxation in 2016:**

2. 140 Esmond Avenue 5175-0140-0000  
Maktab Tarighat Oveyssi Shahmaghsoudi (School of Islamic Sufism)

This above congregation purchased the church property formerly owned and occupied by the Full Gospel Assembly.

## **ATTACHMENT 2: PROPOSED CHANGE IN EXEMPTIONS FOR 2016**

**A reduction in the permissive tax exemption currently being given to the following property is recommended for 2016:**

1. 4990 Canada Way 1770-4990-0000  
Burnaby Winter Club

It is proposed that the taxable area of the Burnaby Winter Club be increased to include an allowance for parking stalls for the users of the taxable newer arena. The only parking stalls that are currently taxable are four (4) that were allocated for the 2013 tax year to the pro shop and ground-floor restaurant space in the older arena. A reduction in the permissive exemption allowance equivalent to 37.5% of the parking lot is being proposed for the 2016 tax year.

### **ATTACHMENT 3: DELETION FROM TAXATION FOR 2016**

**One (1) property will not require a permissive tax exemption in 2016:**

1. 140 Esmond Avenue  
Full Gospel Assembly
- 5175-0140-0000

The property was sold to another congregation in 2014 November.

## ATTACHMENT 4: EXEMPTIONS FROM TAXATION FOR 2016

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

### ***A. City of Burnaby Properties***

#### **To exempt tenants of the following properties from 100% of taxation for 2016:**

1. 7355 Canada Way 1770-7355-0000  
Edmonds Community Resource Centre
  - a. St. Matthew's Day Care Society
  - b. Deaf Children's Society of BC
  - c. Burnaby Adult Learning Centre
  - d. Canadian Mental Health Association
  - e. Burnaby Family Life
  - f. Canadian Red Cross, Fraser Region – Burnaby Branch
  - g. Immigrant Services Society of BC
  - h. Afghan Women's Support Society
2. 2101 Holdom Avenue (Legacy project) 6245-2101-0000  
Holdom Community Resource Centre
  - a. Burnaby Family Life Institute
  - b. Burnaby Seniors Outreach Services Society
  - c. Community Living Society
  - d. Burnaby Volunteer Centre Society
  - e. Dixon Transition Society
3. 2055 Rosser Avenue (Vantage project) 5585-2055-5000  
Brentwood Community Resource Centre
  - a. Burnaby Community Services Society
  - b. YMCA of Greater Vancouver
  - c. Meals on Wheels
  - d. MOSAIC Immigrant Services
4. 4460 Beresford Street (Metroplace project) 2810-4460-0000  
Metrotown Community Resource Centre
  - a. Burnaby Neighbourhood House
  - b. BC Centre for Ability
  - c. YMCA Childcare Resource & Referral Program
  - d. National Congress of Black Women Foundation

## ATTACHMENT 4: EXEMPTIONS FROM TAXATION FOR 2016

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|----|------------------------------------------------------------------------|----------------|
| 5. | 4535 Kingsway (Sovereign project)<br>Pioneer Community Resource Centre | 2690-4535-0000 |
|    | a. Burnaby Family Life                                                 |                |
|    | b. Burnaby Hospice Society                                             |                |
| 6. | 6650 Southoaks Crescent<br>Community-Centred College for the Retired   | 3261-6650-0000 |
| 7. | 6140 McKercher Avenue<br>Burnaby Family Life Institute                 | 5793-6140-0000 |
| 8. | The following four (4) properties:                                     |                |
|    | 5945 – 14th Avenue                                                     | 4480-5945-0000 |
|    | 6069 – 14th Avenue                                                     | 4480-6069-0000 |
|    | 7450 Meadow Avenue                                                     | 6337-7450-0000 |
|    | 7528 Meadow Avenue                                                     | 6337-7528-0000 |
|    | Burnaby & Region Allotment Gardens Association                         |                |

**To exempt the following twelve (12) properties occupied by the Burnaby School District from 100% of taxation for 2016:**

- |     |                                                       |                |
|-----|-------------------------------------------------------|----------------|
| 9.  | 6990 Aubrey Street<br>Lochdale Elementary School Site | 0990-6990-0000 |
| 10. | 4600 Parker Street<br>Alpha Secondary School Site     | 0900-4600-0000 |
| 11. | The following ten (10) properties:                    |                |
|     | 7858 Hilda Street                                     | 7185-7858-0000 |
|     | 7866 Hilda Street                                     | 7185-7866-0000 |
|     | 7872 Hilda Street                                     | 7185-7872-0000 |
|     | 7615 Hedge Avenue                                     | 4582-7615-0000 |
|     | 7625 Hedge Avenue                                     | 4582-7625-0000 |
|     | 7635 Hedge Avenue                                     | 4582-7635-0000 |
|     | 7645 Hedge Avenue                                     | 4582-7645-0000 |
|     | 7655 Hedge Avenue                                     | 4582-7655-0000 |
|     | 7665 Hedge Avenue                                     | 4582-7665-0000 |
|     | 7675 Hedge Avenue                                     | 4582-7675-0000 |
|     | Twelfth Avenue Elementary School playing fields       |                |

**To provide the tenant of the following property a partial exemption from taxation for 2016:**

- |     |                                                                |                |
|-----|----------------------------------------------------------------|----------------|
| 12. | 9048 Stormont Avenue<br>Pacific Assistance Dogs Society (PADS) | 3242-9048-0000 |
|-----|----------------------------------------------------------------|----------------|



## **ATTACHMENT 4: EXEMPTIONS FROM TAXATION FOR 2016**

### ***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.

**The following properties have been recommended for by the Parks, Recreation and Culture Commission.**

**To exempt the following City of Burnaby leased properties from taxation for 2016:**

- |    |                                                      |                |
|----|------------------------------------------------------|----------------|
| 1. | 8059 Texaco Drive<br>The Lotus Sailing Club          | 0294-8059-0002 |
| 2. | 7564 Barnet Road<br>BC Volleyball Association        | 0690-7564-0000 |
| 3. | 9080 Avalon Avenue<br>Burnaby Horsemen's Association | 3128-9080-0000 |
| 4. | 3890 Kensington Avenue<br>Burnaby Tennis Club        | 6545-3890-0000 |

**To exempt the following properties from taxation in 2016:**

- |    |                                                                     |                |
|----|---------------------------------------------------------------------|----------------|
| 5. | 518 S. Howard Avenue<br>Boys' and Girls' Clubs of Greater Vancouver | 6185-0518-0000 |
| 6. | 4990 Canada Way<br>The Burnaby Winter Club (partial exemption)      | 1770-4990-0000 |

**To exempt the following properties leased by the City of Burnaby from taxation for 2016:**

- |    |                                                                                                    |                |
|----|----------------------------------------------------------------------------------------------------|----------------|
| 7. | 4502 CPR Right-of-way<br>owned by Chevron Canada<br>used for Confederation Park Trail              | 0210-4502-0000 |
| 8. | 3877 Eton Street<br>owned by Greater Vancouver Water District<br>used for Burnaby Heights Park     | 0400-3877-0000 |
| 9. | 8301 Forest Grove Drive<br>owned by Greater Vancouver Water District<br>used for Forest Grove Park | 1276-8301-0000 |

## ATTACHMENT 4: EXEMPTIONS FROM TAXATION FOR 2016

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| 10. | The following nine (9) properties:<br>7085 Burford Street<br>7086 Burford Street<br>7051 Halligan Street<br>7061 Halligan Street<br>6617 Salisbury Avenue<br>6637 Salisbury Avenue<br>6647 Salisbury Avenue<br>6667 Salisbury Avenue<br>6687 Salisbury Avenue<br>owned by BC Hydro<br>used for landscaping beautification | 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 |
| 11. | 9181 University Crescent<br>owned by Simon Fraser University<br>used for Richard Bolton Park                                                                                                                                                                                                                              | 8182-9181-5000                                                                                                                                                 |
| 12. | Highland Park Line<br>owned by BC Hydro<br>used for Cycle and Pedestrian Corridor from New Westminster to Vancouver                                                                                                                                                                                                       | 9901-0163-0002                                                                                                                                                 |

**To exempt the following properties that are owned by non-profit, charitable and philanthropic organizations from taxation in 2016:**

- |     |                                                                                                                                         |                                  |
|-----|-----------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|
| 13. | 204 – 3993 Henning Drive<br>St. Leonard's Youth & Family Services                                                                       | 1330-3993-0024                   |
| 14. | 2702 Norland Avenue<br>3755 Banff Avenue (partial exemption)<br>Burnaby Association for Community Inclusion                             | 1560-2702-0000<br>6107-3755-0000 |
| 15. | 4543 Canada Way<br>United Way of the Lower Mainland (partial exemption)                                                                 | 1770-4543-0000                   |
| 16. | 7181 Arcola Way<br>St. Leonard's Youth & Family Services                                                                                | 3208-7181-0003                   |
| 17. | 6688 Southoaks Crescent<br>National Nikkei Heritage Centre Society Inc. (partial exemption)<br>Nikkei National Museum & Cultural Centre | 3261-6688-0000                   |
| 18. | 5024 Rumble Street<br>Burnaby Neighbourhood House                                                                                       | 3420-5024-0000                   |
| 19. | 3400 Lake City Way<br>The Canadian Red Cross Society (partial exemption)                                                                | 7405-3400-0000                   |

## ATTACHMENT 4: EXEMPTIONS FROM TAXATION FOR 2016

### *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 BC 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 100% of taxation in 2016 (unless stated):**

#### **Hospitals:**

- |    |                                                             |                |
|----|-------------------------------------------------------------|----------------|
| 1. | 7451 Sussex Avenue<br>St. Michael's Centre Hospital Society | 5795-7451-0000 |
| 2. | 7557 Sussex Avenue<br>The Fairhaven United Church Homes     | 5795-7557-0000 |

#### **Churches and Schools:**

- |    |                                                                                                                     |                |
|----|---------------------------------------------------------------------------------------------------------------------|----------------|
| 3. | 3883 Triumph Street (partial exemption)<br>Burnaby Pacific Grace Church                                             | 0560-3883-0000 |
| 4. | 3871 Pandora Street<br>St. Helen's Catholic Church & Elementary School                                              | 0600-3871-0000 |
| 5. | 3885 Albert Street (partial exemption)<br>Hindu Cultural Society and Community Centre of BC<br>Hindu Temple Burnaby | 0630-3885-0000 |
| 6. | 3981 Albert Street<br>Burnaby North Baptist Church                                                                  | 0630-3981-0000 |
| 7. | 5050 Hastings Street<br>Church of Christian Community in Canada, Vancouver Centre                                   | 0700-5050-0000 |
| 8. | 5209 Hastings Street<br>Pentecostal Assemblies of Canada<br>Burnaby Christian Pentecostal Church                    | 0700-5209-0000 |

#### ATTACHMENT 4: EXEMPTIONS FROM TAXATION FOR 2016

9.	4304 Parker Street (partial exemption) Willingdon Heights United Church	0900-4304-0000
10.	The following three (3) properties: 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
11.	6641 Halifax Street (partial exemption) Parkcrest Gospel Chapel	1210-6641-0000
12.	6900 Halifax Street Arbab Rustam Guiv Darbe Mehr-Zoroastrian House of BC	1210-6900-0000
13.	3905 Norland Avenue (partial exemption) Vancouver Korean Full Gospel Church	1560-3905-0000
14.	5170 Norfolk Street The Church in Burnaby	1750-5170-0000
15.	The following three (3) properties: 4040 Canada Way 6556 Sprott Street 3466 Curle Avenue Aga Khan Foundation Canada Canada Way Mosque & Burnaby Lake Mosque & Centre	1770-4040-0000 1960-6556-0000 5325-3466-0000
16.	5060 Canada Way BC Muslim Association Islamic Mosque and Education Centre	1770-5060-0000
17.	7837 Canada Way (partial exemption) Trustees of the Congregation of St. Archangel Michael Serbian Orthodox Church & Cultural Centre	1770-7837-0000
18.	7895 Canada Way New Westminster Evangelical Free Church	1770-7895-0000
19.	5146 Laurel Street (partial exemption) St. Theresa's Catholic Church	1790-5146-0000
20.	9887 Cameron Street (partial exemption) St. Stephen the Martyr Anglican Church	1800-9887-0000

#### ATTACHMENT 4: EXEMPTIONS FROM TAXATION FOR 2016

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| 21. | The following two (2) properties:<br>8765 Government Street<br>8760 Lougheed Highway<br>New Life Community Church                                                         | 1940-8765-0000<br>1310-8760-0000 |
| 22. | 5975 Sunset Street (partial exemption)<br>Capitol Hill Congregation of Jehovah's Witnesses                                                                                | 1970-5975-0000                   |
| 23. | 5280 Kincaid Street<br>President of the Lethbridge Stake of the Church of Jesus Christ of Latter-day Saints<br>Church of Jesus Christ of Latter-day Saints – Burnaby Ward | 2002-5280-0000                   |
| 24. | 5584 Kincaid Street<br>First United Spiritualist Church of Vancouver                                                                                                      | 2002-5584-0000                   |
| 25. | 6010 Kincaid Street<br>The Danish Evangelical Lutheran Church                                                                                                             | 2002-6010-0000                   |
| 26. | 6580 Thomas Street<br>Burnaby Christ Church of China                                                                                                                      | 2030-6580-0000                   |
| 27. | The following two (2) properties:<br>3821 Lister Street<br>4484 Smith Avenue<br>Korean United Church of Vancouver                                                         | 2200-3821-0000<br>5205-4484-0000 |
| 28. | 5526 Gilpin Street<br>BC Corp. of the Seventh-day Adventist Church<br>Deer Lake Seventh-day Adventist School                                                              | 2320-5526-0000                   |
| 29. | 9387 Holmes Street (partial exemption)<br>St. Michael's Catholic Church & Elementary School                                                                               | 2550-9387-0000                   |
| 30. | 4045 Kingsway<br>Kingsway Foursquare Gospel Church of Canada                                                                                                              | 2690-4045-0000                   |
| 31. | 5855 Imperial Street<br>The Trustees of the Congregation of the Central Christian Assembly<br>Central Tabernacle                                                          | 3100-5855-0000                   |
| 32. | 6907 Elwell Street (partial exemption)<br>South Burnaby Gospel Hall Society                                                                                               | 3140-6907-0000                   |
| 33. | 5600 Dorset Street (partial exemption)<br>Sanatan Dharm Cultural Society                                                                                                  | 3150-5600-0000                   |

## ATTACHMENT 4: EXEMPTIONS FROM TAXATION FOR 2016

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| 34. | The following four (4) properties:                                 |                |
|     | 6597 Balmoral Street                                               | 3170-6597-0000 |
|     | 6656 Balmoral Street (partial exemption)                           | 3170-6656-0000 |
|     | 6627 Arcola Street                                                 | 3220-6627-0000 |
|     | St. Francis de Sales Catholic Church & Elementary School           |                |
|     | 6681 Arcola Street                                                 | 3220-6681-0000 |
|     | St. Francis de Sales Preschool                                     |                |
| 35. | 5535 Short Street                                                  | 3190-5535-0000 |
|     | Burnaby Unit of New Westminster Jehovah's Witnesses                |                |
| 36. | The following two (2) properties:                                  |                |
|     | 6112 Rumble Street                                                 | 3420-6112-0000 |
|     | 6138 Rumble Street                                                 | 3420-6138-0000 |
|     | Burnaby Chinese Evangelical Free Church                            |                |
| 37. | 5060 Marine Drive (partial exemption)                              | 3700-5060-0000 |
|     | Iglesia ni Cristo Church of Christ                                 |                |
| 38. | The following two (2) properties:                                  |                |
|     | 5110 Marine Drive                                                  | 3700-5110-0000 |
|     | Evangelical Chinese Bible Church                                   |                |
|     | 5122 Marine Drive                                                  | 3700-5122-0000 |
| 39. | 5462-5464 Marine Drive                                             | 3700-5462-0000 |
|     | International Society for Krishna Consciousness for Western Canada |                |
| 40. | 7457 Edmonds Street                                                | 4310-7457-0000 |
|     | Trustees of Gordon Congregation of Presbyterian Church of Canada   |                |
| 41. | 7717 – 19th Avenue                                                 | 4330-7717-0000 |
|     | Synod of Diocese of New Westminster                                |                |
|     | St. Alban the Martyr Anglican Church                               |                |
| 42. | 7772 Graham Avenue (partial exemption)                             | 4434-7772-0000 |
|     | Parish of Saints Peter and Paul Anglican                           |                |
| 43. | 8255 – 13th Avenue                                                 | 4500-8255-0000 |
|     | First Christian Reformed Church of New Westminster                 |                |
| 44. | 8260 – 13th Avenue                                                 | 4500-8260-5000 |
|     | Christian School Association                                       |                |
|     | John Knox Christian School                                         |                |

## ATTACHMENT 4: EXEMPTIONS FROM TAXATION FOR 2016

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| 45. | The following two (2) properties:<br>8585 Armstrong Avenue (partial exemption)<br>8611 Armstrong Avenue<br>Christian & Missionary Alliance – Canadian Pacific District<br>Burnaby Alliance Church | 4502-8585-0000<br>4502-8611-0000 |
| 46. | 7450 – 12th Avenue (partial exemption)<br>St. Thomas More Collegiate                                                                                                                              | 4540-7450-5000                   |
| 47. | The following two (2) properties:<br>7926 – 11th Avenue<br>7925 – 10th Avenue<br>BC Association of Seventh-day Adventists<br>Westminster Seventh-day Adventist Church                             | 4560-7926-0000<br>4600-7925-0000 |
| 48. | 8094 – 11th Avenue (partial exemption)<br>Church of the Nazarene – Canada Pacific Division<br>Iglesia del Nazareno Betel                                                                          | 4560-8094-0000                   |
| 49. | 7103 – 10th Avenue<br>Tenth Avenue Bible Chapel                                                                                                                                                   | 4600-7103-0000                   |
| 50. | 7455 – 10th Avenue (partial exemption)<br>Our Lady of Mercy Catholic Church & Elementary School                                                                                                   | 4600-7455-0000                   |
| 51. | 3410 Boundary Road<br>Pentecostal Assemblies of Canada<br>CityLights Church                                                                                                                       | 5105-3410-0000                   |
| 52. | 4830 Boundary Road<br>Pentecostal Assemblies of Canada<br>Iglesia Evangelica Pentecostal Emanuel                                                                                                  | 5105-4830-0000                   |
| 53. | 140 Esmond Avenue<br>Maktab Tarighat Oveyssi Shahmaghsoudi (School of Islamic Sufism)<br>(formerly owned by Full Gospel Assembly)                                                                 | 5175-0140-0000                   |
| 54. | 3426 Smith Avenue<br>Chinese Taoism Kuan-Kung Association in Canada<br>Taoist Tian Jin Temple                                                                                                     | 5205-3426-0000                   |
| 55. | 271 Ingleton Avenue<br>Grace Christian Chapel                                                                                                                                                     | 5245-0271-0000                   |

#### ATTACHMENT 4: EXEMPTIONS FROM TAXATION FOR 2016

56.	4950 Barker Crescent Apostolic Church of Pentecost Vancouver Garden Village Apostolic Church	5595-4950-0000
57.	4812 Willingdon Avenue Willingdon Charitable Holdings Society Willingdon Church	5655-4812-0000
58.	The following two (2) properties: 7551 Gray Avenue 7591 Gray Avenue (partial exemption) South Burnaby United Church	5755-7551-0000 5755-7591-0000
59.	6050 Sussex Avenue West Burnaby United Church of Canada	5795-6050-0000
60.	5825 Nelson Avenue Nelson Avenue Community Church	5895-5825-0000
61.	6125 Nelson Avenue Governing Council of the Salvation Army, Canada West Salvation Army Metrotown Citadel	5895-6125-0000
62.	7283 Nelson Avenue (partial exemption) Grace Lutheran Church of South Burnaby	5895-7283-0000
63.	1410 Delta Avenue Christian & Missionary Alliance – Canadian Pacific District Brentwood Park Alliance Church	5945-1410-0000
64.	1450 Delta Avenue (partial exemption) Holy Cross Catholic Church & Elementary School	5945-1450-0000
65.	1640 Delta Avenue (partial exemption) Trustees of Brentwood Park Presbyterian Church	5945-1640-0000
66.	380 Hythe Avenue (partial exemption) BC Conference of the Mennonite Brethren Churches Pacific Grace Mandarin Mennonite Church	5995-0380-0000
67.	7175 Royal Oak Avenue Canadian Baptists of Western Canada Royal Oak Ministry Centre	6035-7175-0000
68.	7405 Royal Oak Avenue The Parish of All Saints South Burnaby	6035-7405-0000



#### ATTACHMENT 4: EXEMPTIONS FROM TAXATION FOR 2016

69.	7271 Gilley Avenue (partial exemption) Shri Guru Ravidass Sabha Vancouver Sikh Temple	6495-7271-0000
70.	1005 Kensington Avenue (partial exemption) BC Synod of Evangelical Lutheran Church & Vancouver Chinese Lutheran Church Vancouver Chinese Lutheran Church	6545-1005-0000
71.	1030 Sperling Avenue Synod of the Diocese of New Westminster Agape Christian Church	6695-1030-0000
72.	5135 Sperling Avenue (partial exemption) Deer Lake United Church	6695-5135-0000
73.	6344 Sperling Avenue Emmaus Lutheran Church	6695-6344-0000
74.	1600 Cliff Avenue (partial exemption) Cliff Avenue United Church	6835-1600-0000
75.	7485 Salisbury Avenue South Burnaby Church of Christ	6895-7485-0000
76.	7135 Walker Avenue (partial exemption) Convention of Baptist Churches Southside Community Church	7015-7135-0000
77.	7540 - 6th Street Westminster Bible Chapel	7305-7540-0000
78.	7716 Cumberland Avenue (partial exemption) Trustees of N.W. Branch Pentecostal Holiness Church Church on the Hill	7665-7716-0000
79.	7195 Cariboo Road Governing Council of the Salvation Army, Canada West Salvation Army Cariboo Hill Temple	8045-7195-0000
80.	7200 Cariboo Road (partial exemption) Cariboo Road Fellowship Society	8045-7200-0000

## **ATTACHMENT 4: EXEMPTIONS FROM TAXATION FOR 2016**

### ***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 worship or for the purpose of a church hall which Council considers necessary to the church.

#### **To exempt the following property from a partial exemption of taxation in 2016:**

- |                                                                               |                |
|-------------------------------------------------------------------------------|----------------|
| 81. 3891 Kingsway (partial exemption)<br>International Full Gospel Fellowship | 2690-3891-0000 |
|-------------------------------------------------------------------------------|----------------|