

FINANCIAL MANAGEMENT COMMITTEE

*HIS WORSHIP, THE MAYOR
AND COUNCILLORS*

SUBJECT: PERMISSIVE EXEMPTIONS FROM TAXATION - 2017

RECOMMENDATION:

1. THAT Council authorize staff to bring down a Taxation Exemption Bylaw to permissively exempt properties listed in Attachment 4 of this report from property taxation in 2017.

REPORT

The Financial Management Committee, at its meeting held on 2016 September 22, received and adopted the attached report seeking Council's approval for permissive exemptions from property taxation for 2017, as set out in this report.

Respectfully submitted,

Councillor D. Johnston
Chair

Councillor C. Jordan
Vice Chair

Councillor P. McDonell
Member

| | |
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| Copied to: | City Manager Director Finance Director Planning & Building Director Parks, Recr. & Cult. Services City Solicitor Area Assessor, BC Assessment |
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TO: CHAIR AND MEMBERS **DATE:** 2016 September 14
FINANCIAL MANAGEMENT COMMITTEE

FROM: DIRECTOR FINANCE **FILE:** 7800-02

SUBJECT: PERMISSIVE EXEMPTIONS FROM TAXATION - 2017

PURPOSE: To obtain approval by Council for permissive exemptions from property taxation for 2017 as set out in this report.

RECOMMENDATION:

1. **THAT** Financial Management Committee recommend Council authorize staff to bring down a Taxation Exemption Bylaw to permissively exempt properties listed in Attachment 4 from property taxation in 2017.

REPORT

1.0 BACKGROUND

Council must annually pass a bylaw by October 31 to permissively exempt those lands and improvements from taxation which are within their authority. Statutorily, buildings used as churches, schools, hospitals, and in other similar uses are exempt from taxation. Included under such an exemption from taxation is the building and the land on which the building stands (footprint). This exemption is determined by B.C. Assessment as part of their annual assessment process.

In addition to a statutory exemption, 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 exempt various other properties used by charitable and philanthropic organizations, athletic clubs and associations operating recreational facilities for the public that meet the City's definition of an extension to or contribution towards City services.

This report is to seek Council authority by prepare a bylaw to permissively exempt from property taxation certain land and improvement pursuant of Section 224 of the Community Charter for 2017.

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 help 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 these 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.

Staff have continued to apply these guidelines to all applications considered by Council for a 2017 permissive exemption under Section 224 of the Community Charter. This includes organizations leasing City-owned properties and recreational/service organizations.

2.1 Changes from 2016 Permissive Property Tax Exemptions

This report is accompanied by four attachments. Attachments 1 – 3 discuss recommended changes from 2016, while Attachment 4 lists all recommended properties for permissive exemptions from taxation for 2017.

Attachment 1 discusses two (2) new applications which are being considered for a permissive exemption in 2017.

Attachment 2 includes three (3) changes in permissive exemptions. The first change is required to reflect an increase in taxable area. The second change is to allow for the consolidation of three (3) permissively exempt properties belonging to a church into one (1) property. The final change is to reflect the reduced square footage and permissive exemption amount for an existing non-

To: Financial Management Committee
From: Director Finance
Re: Permissive Exemptions from Taxation - 2017
2016 September 14 Page 3

profit that gave up 188 square feet of space to allow for the addition of a new tenant as listed in Attachment 1.

Attachment 3 reflects deletion of one (1) property for which an exemption will no longer apply and the deletion of a permissive exemption for a tenant that moved from one City facility to another as listed in Attachment 1.

3.0 RECOMMENDATION

It is recommended that the Financial Management Committee recommend that Council authorize a Permissive Property Tax Bylaw be brought down to permissively exempt the properties listed in Attachment 4 from property taxation in 2017.



Denise Jorgenson
DIRECTOR FINANCE

DJ:RR /ml

Copied to: City Manager
Director Planning and Building
Director Parks, Recreation & Cultural Services
City Solicitor
City Clerk
Area Assessor, B.C. Assessment

ATTACHMENT 1: NEW APPLICATIONS FOR PERMISSIVE EXEMPTION FROM PROPERTY TAXATION FOR 2017

CITY OF BURNABY PROPERTIES

To permissively exempt the following eligible tenants in two of the City's community resource centres from 100% of taxation in 2017:

Address and Organization

Tax Roll Number

1. 5 – 2055 Rosser Avenue
Brentwood Community Resource Centre
The Burnaby Seniors' Outreach Services

5585-2055-5005

The Burnaby Seniors' Outreach Services Society leased this new 188-square-foot space from January 1, 2016.

2. 105, 106 & 107 – 2101 Holdom Avenue
Holdom Community Resource Centre
The Community Living Society

6245-2101-0105/6/7

The Community Living Society leased these premises from June 1, 2016.

ATTACHMENT 2: PROPOSED CHANGES IN PERMISSIVE EXEMPTIONS FOR PROPERTY TAXATION IN 2017

A reduction in the permissive tax exemption currently being given to the following properties is recommended for 2017:

Address and Organization

Tax Roll Number

1. 4990 Canada Way
Burnaby Winter Club

1770-4990-0000

In 2015, it was proposed that the taxable area of the Burnaby Winter Club be increased to include an allowance for parking stalls used by patrons of the taxable newer arena. A reduction in the permissive exemption allowance equivalent to 37.5% of the parking lot was approved for the 2016 tax year. A further reduction of 37.5% was proposed for the 2017 tax year to bring the taxable parking area to 75% of the total, a more realistic estimate of the portion of the parking used by patrons of the newer arena. This change in taxable area is reflected in the attached Item 1 – BWC Survey Plan.

Address and Organization

Tax Roll Number

2. 4550 Kitchener Street
Parish of St. Timothy Anglican

1050-4550-5000

Consolidation of three properties into one property in September 2015 has resulted in changes to the 2016 assessment roll and respective property tax accounts: The new consolidated property consists of the former 4514, 4550 and 4556 Kitchener Street.

Address and Organization

Tax Roll Number

3. 1-2055 Rosser Ave
Burnaby Community Services Society

5585-2055-5001

Burnaby Community Services reduced their office space by 188 square feet to allow for the creation of office space for Burnaby Seniors Outreach Service Society. Burnaby Community Services office space is now 1,796 square feet.

ATTACHMENT 3: DELETIONS FROM TAXATION FOR 2017

One (1) property will not be eligible for a permissive tax exemption in 2017:

Address and Organization

Tax Roll Number

1. 6050 Sussex Avenue
West Burnaby United Church

5795-6050-0000

This property is the subject of a rezoning application which received second reading on 2016, July 25. Under REZ14-44, the BC Conference Property Development Council of the United Church of Canada (which now holds the property) and Townline Homes are proposing to construct a new church and a high-rise residential building on the site.

Although the church building is in the process of being demolished, the congregation of West Burnaby United ceased worshipping there on June 30th, and is now sharing the South Burnaby United Church building at 7591 Gray Avenue. The two congregations will be amalgamated and renamed in 2017, and will move into the new church building on the Sussex site when construction is complete.

City of Burnaby Property

No permissive tax exemption will apply for the former tenant in one of the City's community resource centres in 2017:

Address and Organization

Tax Roll Number

2. 105, 106 & 107 – 2101 Holdom Avenue
Holdom Community Resource Centre

6245-2101-0105/6/7

The Burnaby Seniors' Outreach Services Society vacated these premises December 31, 2015.

Community Living Society now occupies this property as outlined on Attachment 1: New Applications for Taxation Exemptions for 2017.

ATTACHMENT 4: PERMISSIVE EXEMPTIONS FROM PROPERTY TAXATION FOR 2017

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 and units therein from 100% of taxation for 2017:

| <u>Address and Organization</u> | <u>Tax Roll Number</u> |
|---|------------------------|
| 1. 7355 Canada Way Edmonds Community Resource Centre | 1770-7355-0000 |
| 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) Holdom Community Resource Centre | 6245-2101-0000 |
| a. Burnaby Family Life Institute b. Community Living Society c. Dixon Transition Society d. Burnaby Volunteer Centre Society | |
| 3. 2055 Rosser Avenue (Vantage project) Brentwood Community Resource Centre | 5585-2055-5000 |
| a. Burnaby Community Services Society b. Burnaby Meals on Wheels Society c. YMCA of Greater Vancouver d. MOSAIC Immigrant Services e. Burnaby Seniors' Outreach Services Society | |
| 4. 4460 Beresford Street (Metroplace project) Metrotown Community Resource Centre | 2810-4460-0000 |
| a. Burnaby Neighbourhood House b. BC Centre for Ability c. YMCA Childcare Resource & Referral Program d. National Congress of Black Women Foundation | |

ATTACHMENT 4: PERMISSIVE EXEMPTIONS FROM PROPERTY TAXATION FOR 2017

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| 5. | 4535 Kingsway (Sovereign project) Pioneer Community Resource Centre a. Burnaby Hospice Society b. Burnaby Family Life | 2690-4535-0000 |
| 6. | 2702 Norland Avenue Burnaby Association for Community Inclusion | 1560-2702-0000 |
| 7. | 6650 Southoaks Crescent Community-Centred College for the Retired | 3261-6650-0000 |
| 8. | 6140 McKercher Avenue Burnaby Family Life Institute | 5793-6140-0000 |
| 9. | The following four (4) properties: 5945 – 14th Avenue 6069 – 14th Avenue 7450 Meadow Avenue 7528 Meadow Avenue Burnaby & Region Allotment Gardens Association | 4480-5945-0000 4480-6069-0000 6337-7450-0000 6337-7528-0000 |
| 10. | 3755 Banff Avenue (partial exemption) Burnaby Association for Community Inclusion | 6107-3755-0000 |

To exempt the following properties occupied by the Burnaby School District from 100% of taxation for 2017:

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| 11. | 6990 Aubrey Street Lochdale Elementary School Site | 0990-6990-0000 |
| 12. | 4600 Parker Street Alpha Secondary School Site | 0900-4600-0000 |
| 13. | The following ten (10) properties: 7858 Hilda Street 7866 Hilda Street 7872 Hilda Street 7615 Hedge Avenue 7625 Hedge Avenue 7635 Hedge Avenue 7645 Hedge Avenue 7655 Hedge Avenue 7665 Hedge Avenue 7675 Hedge Avenue (Twelfth Avenue Elementary School playing fields) | 7185-7858-0000 7185-7866-0000 7185-7872-0000 4582-7615-0000 4582-7625-0000 4582-7635-0000 4582-7645-0000 4582-7655-0000 4582-7665-0000 4582-7675-0000 |

ATTACHMENT 4: PERMISSIVE EXEMPTIONS FROM PROPERTY TAXATION FOR 2017

To provide the tenant of the following property a partial exemption from taxation for 2017:

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| 14. | 9048 Stormont Avenue | 3242-9048-0000 |
| | Pacific Assistance Dogs Society (PADS) | |

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.

An exemption for the following properties has been recommended by the Parks, Recreation and Culture Commission.

To exempt the following properties leased from the City of Burnaby from taxation in 2017:

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

To exempt the following properties from taxation in 2017:

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

To exempt the following properties leased by the City of Burnaby from taxation in 2017:

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| 7. | 4502 CPR Right-of-way | 0210-4502-0000 |
| | owned by Chevron Canada | |
| | used for Confederation Park Trail | |

ATTACHMENT 4: PERMISSIVE EXEMPTIONS FROM PROPERTY TAXATION FOR 2017

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| 8. | 3877 Eton Street owned by Greater Vancouver Water District used for Burnaby Heights Park | 0400-3877-0000 |
| 9. | 8301 Forest Grove Drive owned by Greater Vancouver Water District used by Forest Grove Park | 1276-8301-0000 |
| 10. | The following nine (9) properties: 7085 Burford Street 7086 Burford Street 7051 Halligan Street 7061 Halligan Street 6617 Salisbury Avenue 6637 Salisbury Avenue 6647 Salisbury Avenue 6667 Salisbury Avenue 6687 Salisbury Avenue owned by BC Hydro used for landscaping beautification | 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 |
| 11. | 9181 University Crescent owned by Simon Fraser University used for Richard Bolton Park | 8182-9181-5000 |
| 12. | Highland Park Line owned by BC Hydro 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 2017:

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| 13. | 204 – 3993 Henning Drive St. Leonard's Youth & Family Services | 1330-3993-0024 |
| 14. | 4543 Canada Way United Way of the Lower Mainland | 1770-4543-0000 |
| 15. | 7181 Arcola Way St. Leonard's Youth & Family Services | 3208-7181-0003 |
| 16. | 6688 Southoaks Crescent Nikkei National Museum & Cultural Centre (partial exemption) | 3261-6688-0000 |
| 17. | 5024 Rumble Street Burnaby Neighbourhood House | 3420-5024-0000 |

ATTACHMENT 4: PERMISSIVE EXEMPTIONS FROM PROPERTY TAXATION FOR 2017

20. 3400 Lake City Way 7405-3400-0000
The Canadian Red Cross Society (partial 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 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 have 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 2017 (unless stated):

Hospitals:

1. 7557 Sussex Avenue 5795-7557-0000
The Fairhaven United Church Homes

Churches and Schools:

2. 3883 Triumph Street (partial exemption) 0560-3883-0000
Burnaby Pacific Grace Church
3. 3871 Pandora Street 0600-3871-0000
St. Helen's Catholic Church & Elementary School
4. 3885 Albert Street (partial exemption) 0630-3885-0000
Hindu Cultural Society and Community Centre of BC
Hindu Temple Burnaby
5. 3981 Albert Street 0630-3981-0000
Burnaby North Baptist Church
6. 5050 Hastings Street 0700-5050-0000
Church of Christian Community in Canada, Vancouver Centre
7. 5209 Hastings Street 0700-5209-0000
Pentecostal Assemblies of Canada Burnaby Christian Pentecostal Church

ATTACHMENT 4: PERMISSIVE EXEMPTIONS FROM PROPERTY TAXATION FOR 2017

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| 8. | 4304 Parker Street (partial exemption) Willingdon Heights United Church | 0900-4304-0000 |
| 9. | 4550 Kitchener Street (partial exemption) Parish of Saint Timothy Anglican | 1050-4550-5000 |
| 10. | 6641 Halifax Street (partial exemption) Parkcrest Gospel Chapel | 1210-6641-0000 |
| 11. | 6900 Halifax Street Arbab Rustam Guiv Darbe Mehr-Zoroastrian House of BC | 1210-6900-0000 |
| 12. | 3905 Norland Avenue (partial exemption) Vancouver Korean Full Gospel Church | 1560-3905-0000 |
| 13. | 5170 Norfolk Street The Church in Burnaby | 1750-5170-0000 |
| 14. | 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 |
| 15. | 5060 Canada Way BC Muslim Association Islamic Mosque and Education Centre | 1770-5060-0000 |
| 16. | 7837 Canada Way (partial exemption) Trustees of the Congregation of St. Archangel Michael Serbian Orthodox Church & Cultural Centre | 1770-7837-0000 |
| 17. | 7895 Canada Way New Westminster Evangelical Free Church | 1770-7895-0000 |
| 18. | 5146 Laurel Street (partial exemption) St. Theresa's Catholic Church | 1790-5146-0000 |
| 19. | 9887 Cameron Street (partial exemption) St. Stephen the Martyr Anglican Church | 1800-9887-0000 |
| 20. | The following two (2) properties: 8765 Government Street 8760 Lougheed Highway New Life Community Church | 1940-8765-0000 1310-8760-0000 |

ATTACHMENT 4: PERMISSIVE EXEMPTIONS FROM PROPERTY TAXATION FOR 2017

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

ATTACHMENT 4: PERMISSIVE EXEMPTIONS FROM PROPERTY TAXATION FOR 2017

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| 33. | 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 | |
| 34. | 5535 Short Street | 3190-5535-0000 |
| | Burnaby Unit of New Westminster Jehovah's Witnesses | |
| 35. | The following two (2) properties: | |
| | 6112 Rumble Street | 3420-6112-0000 |
| | 6138 Rumble Street | 3420-6138-0000 |
| | Burnaby Chinese Evangelical Free Church | |
| 36. | 5060 Marine Drive (partial exemption) | 3700-5060-0000 |
| | Iglesia ni Cristo Church of Christ | |
| 37. | The following two (2) properties: | |
| | 5110 Marine Drive | 3700-5110-0000 |
| | 5122 Marine Drive | 3700-5122-0000 |
| | Evangelical Chinese Bible Church | |
| 38. | 5462-5464 Marine Drive | 3700-5462-0000 |
| | International Society for Krishna Consciousness for Western Canada | |
| 39. | 7457 Edmonds Street | 4310-7457-0000 |
| | Trustees of Gordon Congregation of Presbyterian Church of Canada | |
| 40. | 7717 – 19th Avenue | 4330-7717-0000 |
| | Synod of Diocese of New Westminster | |
| | St. Alban the Martyr Anglican Church | |
| 41. | 7772 Graham Avenue (partial exemption) | 4434-7772-0000 |
| | Parish of Saints Peter and Paul Anglican | |
| 42. | 8255 – 13th Avenue | 4500-8255-0000 |
| | First Christian Reformed Church of New Westminster | |
| 43. | 8260 – 13th Avenue | 4500-8260-5000 |
| | Christian School Association | |
| | John Knox Christian School | |

ATTACHMENT 4: PERMISSIVE EXEMPTIONS FROM PROPERTY TAXATION FOR 2017

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| 44. | The following two (2) properties: 8585 Armstrong Avenue (partial exemption) 8611 Armstrong Avenue Christian & Missionary Alliance – Canadian Pacific District Burnaby Alliance Church | 4502-8585-0000 4502-8611-0000 |
| 45. | 7450 – 12th Avenue (partial exemption) St. Thomas More Collegiate | 4540-7450-5000 |
| 46. | The following two (2) properties: 7926 – 11th Avenue 7925 – 10th Avenue BC Association of Seventh-day Adventists Westminster Seventh-day Adventist Church | 4560-7926-0000 4600-7925-0000 |
| 47. | 8094 – 11th Avenue (partial exemption) Church of the Nazarene – Canada Pacific Division Iglesia del Nazareno Betel | 4560-8094-0000 |
| 48. | 7103 – 10th Avenue Tenth Avenue Bible Chapel | 4600-7103-0000 |
| 49. | 7455 – 10th Avenue (partial exemption) Our Lady of Mercy Catholic Church & Elementary School | 4600-7455-0000 |
| 50. | 3410 Boundary Road Pentecostal Assemblies of Canada CityLights Church | 5105-3410-0000 |
| 51. | 4830 Boundary Road Pentecostal Assemblies of Canada Iglesia Evangelica Pentecostal Emanuel | 5105-4830-0000 |
| 52. | 140 Esmond Avenue Maktab Tarighat Oveyssi Shahmaghsoudi (School of Islamic Sufism) | 5175-0140-0000 |
| 53. | 3426 Smith Avenue Chinese Taoism Kuan-Kung Association in Canada Taoist Tian Jin Temple | 5205-3426-0000 |
| 54. | 271 Ingleton Avenue Grace Christian Chapel | 5245-0271-0000 |
| 55. | 4950 Barker Crescent Apostolic Church of Pentecost Vancouver Garden Village Apostolic Church | 5595-4950-0000 |

ATTACHMENT 4: PERMISSIVE EXEMPTIONS FROM PROPERTY TAXATION FOR 2017

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| 56. | 4812 Willingdon Avenue Willingdon Charitable Holdings Society Willingdon Church | 5655-4812-0000 |
| 57. | The following two (2) properties: 7551 Gray Avenue 7591 Gray Avenue (partial exemption) South Burnaby United Church | 5755-7551-0000 5755-7591-0000 |
| 58. | 5825 Nelson Avenue Nelson Avenue Community Church | 5895-5825-0000 |
| 59. | 6125 Nelson Avenue Governing Council of the Salvation Army, Canada West Salvation Army Metrotown Citadel | 5895-6125-0000 |
| 60. | 7283 Nelson Avenue (partial exemption) Grace Lutheran Church of South Burnaby | 5895-7283-0000 |
| 61. | 1410 Delta Avenue Christian & Missionary Alliance – Canadian Pacific District Brentwood Park Alliance Church | 5945-1410-0000 |
| 62. | 1450 Delta Avenue (partial exemption) Holy Cross Catholic Church & Elementary School | 5945-1450-0000 |
| 63. | 1640 Delta Avenue (partial exemption) Trustees of Brentwood Park Presbyterian Church | 5945-1640-0000 |
| 64. | 380 Hythe Avenue (partial exemption) BC Conference of the Mennonite Brethren Churches Pacific Grace Mandarin Mennonite Church | 5995-0380-0000 |
| 65. | 7175 Royal Oak Avenue Canadian Baptists of Western Canada Royal Oak Ministry Centre | 6035-7175-0000 |
| 66. | 7405 Royal Oak Avenue The Parish of All Saints South Burnaby | 6035-7405-0000 |
| 67. | 7271 Gilley Avenue (partial exemption) Shri Guru Ravidass Sabha Vancouver Sikh Temple | 6495-7271-0000 |
| 68. | 1005 Kensington Avenue (partial exemption) BC Synod of Evangelical Lutheran Church & Vancouver Chinese Lutheran Church Vancouver Chinese Lutheran Church | 6545-1005-0000 |

ATTACHMENT 4: PERMISSIVE EXEMPTIONS FROM PROPERTY TAXATION FOR 2017

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

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 2017:

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| 79. | 3891 Kingsway (partial exemption) International Full Gospel Fellowship | 2690-3891-0000 |
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