

FINANCIAL MANAGEMENT COMMITTEE

*HIS WORSHIP, THE MAYOR
AND COUNCILLORS*

SUBJECT: 2018 PERMISSIVE PROPERTY TAX EXEMPTIONS

RECOMMENDATION:

1. THAT Council authorize the City Solicitor to bring forward a Permissive Property Tax bylaw to exempt the properties listed in Attachment 4 from property taxation in 2018.

REPORT

The Financial Management Committee, at its meeting held on 2017 September 14, received and adopted the attached report seeking Council's approval for Permissive Property Tax Exemptions for 2018.

Respectfully submitted,

Councillor D. Johnston
Chair

Councillor C. Jordan
Vice Chair

Copied to:	City Manager Director Finance Director Planning & Building Director Parks, Rec. & Cult. Services City Solicitor Area Assessor, B.C.A.
------------	--

TO: CHAIR AND MEMBERS
FINANCIAL MANAGEMENT COMMITTEE

DATE: 2017 September 05

FROM: DIRECTOR FINANCE

FILE: 7800-02

SUBJECT: 2018 PERMISSIVE PROPERTY TAX EXEMPTIONS

PURPOSE: To obtain approval for Permissive Property Tax Exemptions for 2018.

RECOMMENDATION:

1. **THAT** the Financial Management Committee recommend Council authorize the City Solicitor to bring forward a Permissive Property Tax bylaw to exempt the properties listed in Attachment 4 from property taxation in 2018.

REPORT**1.0 BACKGROUND**

The Community Charter provides statutory and permissive (discretionary) exemptions from property taxes. Statutory exemptions primarily cover provincial and municipal properties (public schools, hospitals, parks, etc.) and churches. Permissive exemptions are permitted, at Council's discretion, for other properties such as: land that is ancillary to churches, athletic or service clubs, and not-for-profit enterprises that meet the City's definition of an extension to or contribution towards City services.

In the spring of each year, application forms related to the following taxation year are forwarded to each organization that has previously been granted a property tax exemption and to any other organization that has indicated an interest in applying for a permissive property tax exemption.

Each application that is received by the City is subject to a verification process conducted by the Manager of Revenue and Taxation. The process typically includes discussions with the applicant, a tax inquiry, a review of ownership records, a review of pending and existing building permits and rezoning applications, a Licence inspector site visit, discussions with BC Assessment, and an evaluation of the organizations' adherence to the City's Permissive Tax Exemption Policy. For approved applications, a site survey plan is also created if one was not submitted with the application.

The exemptions outlined in this report fall within Section 224 of the Community Charter and are further administered by Council Policy.

Council's policy for granting permissive exemptions dates back to 1986 and was formulated to provide equitable treatment for those applying for exemptions as well as maintaining the property tax base; thereby, minimizing the impact of exemptions on the remaining tax payers. The policy was intended to provide exemptions for services and organizations that provide "complementary extensions of Municipal services and for which the burden resulting from the exemption is a justifiable expense to the taxpayers of Burnaby".

The policy stipulates that before being considered for an exemption, properties must comply with the legislation and their use must be:

- Consistent with municipal policies, plans, bylaws, codes and regulations;
- Not-for-profit and not for commercial or private gain;
- Complementary extensions to Municipal services;
- Accessible to the public; and
- Used primarily by Burnaby residents.

In 1974 Council had also adopted a policy that, regardless of compliance to legislation or civic policy, all residential properties would be responsible for paying property taxes including private hospitals and care homes.

A bylaw under Section 224 may only come into effect for the next taxation year once public notice of the proposed bylaw has been given and subject to the bylaw being adopted on or before October 31 of the year prior to the taxation year for which the exemption is approved.

2.0 CHANGES FROM 2017 PERMISSIVE PROPERTY TAX EXEMPTION

This report is accompanied by four attachments:

- Attachment 1 discusses one new application which is being considered for a permissive exemption in 2018.
- Attachment 2 includes two changes in permissive exemptions from 2017. The first change is required to reflect a change in ownership of a church. The second change is to allow for a change in use to remove the taxable portion of excess land which is now being used for church parking.
- Attachment 3 reflects deletion of seven properties for which an exemption will no longer apply.
- Attachment 4 lists all properties for permissive tax exemptions for 2018.

In accordance with Section 227 of the *Community Charter*, public notification of the estimated value of each exemption must be advertised for two consecutive weeks in a local newspaper.

To: Finance Management Committee
From: Director Finance
Re: 2018 PERMISSIVE PROPERTY TAX EXEMPTIONS
2017 September 13 Page 3

The public notification process, as outlined in the legislation, requires that an estimate of the total value of the property tax exemptions proposed under the bylaw be provided for each of the following 3 years. The estimated total value of the Section 224 property tax exemptions is as follows:

2018 – \$1,095,000
2019 – \$1,116,000
2020 – \$1,139,000

3.0 APPLICATIONS NOT RECOMMENDED FOR PROPERTY TAX EXEMPTION

Hindu Cultural Society & Community Centre of BC – 5420 Marine Drive

An application for Permissive Tax Exemption was received in 2017 August. This organization was previously granted a Permissive Tax Exemption from 1981 to 2017 at 3885 Albert Street, Burnaby. This property was sold in 2017 to Grace New Covenant Pentecostal Church.

A new church is under construction at 5420 Marine Drive and will not receive occupancy until late 2017 or early 2018. A permissive exemption cannot be approved until the property is occupied and a survey map is created to determine the taxable, statutory and permissive exemption areas. Staff will request an application and survey map in 2018 for the 2019 tax year.

Wildlife Rescue Association of BC – 5216 Glencarin Drive

The Wildlife Rescue Association leases a property located at 5216 Glencarin Drive from Metro Vancouver Regional District. Staff were made aware of this lease in 2016 November by BC Assessment, who were made aware of this property following an inquiry from Metro Vancouver. BC Assessment conducted an inspection of the property and met with a representative from the Wildlife Rescue Association. BC Assessment explained that all land and improvements on a private lease from a local government will result in the loss of statutory tax exemption, meaning that the land occupied was taxable going forward. BC Assessment also advised that the association could apply for a Permissive Tax Exemption from the City.

The City of Burnaby received a Permissive Tax Exemption application in 2017 February. Staff has advised the Wildlife Rescue Association that the organization is not eligible for a permissive tax exemption as it does not meet the eligibility considerations in the City's policy, notably the organization does not provide services that are "complementary extensions of Municipal services". The Wildlife Rescue Association has since retained legal counsel and has presented arguments on behalf of the Association. After further review, staff continue to be of the view that the Association does not meet the requirements for a Permissive Tax Exemption under the City's current policy and recommend against providing an exemption for the leased property.

To: Finance Management Committee
From: Director Finance
Re: 2018 PERMISSIVE PROPERTY TAX EXEMPTIONS
2017 September 13 Page 4

4.0 RECOMMENDATION

It is recommended that the Financial Management Committee recommend Council authorize the City Solicitor to bring forward a Permissive Property Tax bylaw to exempt the properties listed in Attachment 4 from property taxation in 2018.



Noreen Kassam
DIRECTOR FINANCE

RR:DL /mm

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

Attachments: 1 – New Applications for Permissive Exemption from Property Tax for 2018
2 – Proposed Changes in Permissive Exemptions for Property Tax in 2018
3 – Deletions from Taxation for 2018
4 – Permissive Exemptions from Property Taxation for 2018

**NEW APPLICATIONS FOR PERMISSIVE EXEMPTION FROM PROPERTY TAX
FOR 2018**

CITY OF BURNABY PROPERTIES

To permissively exempt the following eligible organization from 100% of taxation in 2018:

Address and Organization

Tax Roll Number

1. 7451 Sussex Ave
St. Michaels Centre Hospital Society

5795-7451-0000

PROPOSED CHANGES IN PERMISSIVE EXEMPTIONS FOR PROPERTY TAX IN 2018

A change in the permissive tax exemption currently being given to the following properties is recommended for 2018:

Address and Organization

Tax Roll Number

- | | | |
|----|---|----------------|
| 1. | 3885 Albert St
Grace New Covenant Pentecostal Church | 0630-3885-0000 |
|----|---|----------------|

This church was previously owned by Hindu Cultural Society. There is no change in the permissive exemption status from 2017. The change is in ownership only.

- | | | |
|----|--|----------------|
| 2. | 7200 Cariboo Rd
Cariboo Road Christian Fellowship Society | 8045-7200-0000 |
|----|--|----------------|

A change is required to reflect the deletion of the taxable portion of excess land. The improvement and land have received a complete renovation. A survey plan is attached to Schedule 4.

DELETIONS FROM TAXATION FOR 2018

Following properties will not be eligible for a permissive tax exemption in 2018:

<u>Address and Organization</u>	<u>Tax Roll Number</u>
1. 5526 Gilpin St Seventh-Day Adventist School	2320-5526-0000
2. 8260 13 th Ave John Knox Christian School	4500-8260-5000
3. 7450 11 th Ave St. Thomas More Collegiate	4540-7450-5000

For the above three properties, bill 29 was introduced by the Province of BC. All private schools that offer the BC public school curriculum are statutorily exempt from property taxes, except for areas used for residential purposes which are taxable. The above private schools are now 100% statutorily exempt except for St. Thomas More Collegiate which has a partial taxable portion for residential purposes.

4. 5945 14 th Ave	4480-5945-0000
6069 14 th Ave	4480-6069-0000
7528 14 th Ave	6337-7528-0000
7450 14 th Ave	6337-7450-0000

Burnaby and Region Allotment Gardens Association amended their ongoing lease with Parks, Recreation & Cultural Services to an operating agreement which does not require a Permissive Exemption.

5. 3755 Banff Ave Burnaby Association for Community Inclusion	6107-3755-0000
--	----------------

BACI has applied for rezoning, demolition of existing daycare and residential facility and construction of a new residential and daycare facility. The daycare has temporarily relocated to Cariboo Rd Christian Fellowship Church. BACI can apply for a Permissive Tax Exemption when the daycare occupies the new facility.

6. 8094 11 th Ave Iglesia de Nazareno Betel (Church of Nazarene)	4560-8094-0000
--	----------------

A 2018 Permissive Tax Exemption application has not been received for this property.

7. 7271 Gilley Ave Shri Guru Ravidass Sabha (Sikh Temple)	6495-7271-0000
--	----------------

A 2018 Permissive Tax Exemption application has not been received for this property.

PERMISSIVE EXEMPTIONS FROM PROPERTY TAXATION FOR 2018

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 2018:

<u>Address and Organization</u>	<u>Tax Roll Number</u>
1. 7355 Canada Way 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	1770-7355-0000
2. 2101 Holdom Avenue (Legacy project) Holdom Community Resource Centre a. Burnaby Family Life Institute b. Community Living Society c. Dixon Transition Society d. Burnaby Volunteer Centre Society	6245-2101-0000
3. 2055 Rosser Avenue (Vantage project) Brentwood Community Resource Centre 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	5585-2055-5000
4. 4460 Beresford Street (Metroplace project) 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	2810-4460-0000
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

To exempt the following properties occupied by the Burnaby School District from 100% of taxation for 2018:

<u>Address and Organization</u>	<u>Tax Roll Number</u>
9. 6990 Aubrey Street Lochdale Elementary School Site	0990-6990-0000
10. 4600 Parker Street 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 (Twelfth Avenue Elementary School playing fields)	4582-7675-0000

To provide the tenant of the following property a partial exemption from taxation for 2018:

<u>Address and Organization</u>	<u>Tax Roll Number</u>
12. 9048 Stormont Avenue Pacific Assistance Dogs Society (PADS)	3242-9048-0000

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 2018:

<u>Address and Organization</u>	<u>Tax Roll Number</u>
1. 8059 Texaco Drive The Lotus Sailing Club	0294-8059-0002
2. 7564 Barnet Road BC Volleyball Association	0690-7564-0000
3. 9080 Avalon Avenue Burnaby Horsemen's Association	3128-9080-0000
4. 3890 Kensington Avenue Burnaby Tennis Club	6545-3890-0000

To exempt the following properties from taxation in 2018:

<u>Address and Organization</u>	<u>Tax Roll Number</u>
5. 518 S. Howard Avenue Boys' and Girls' Clubs of Greater Vancouver	6185-0518-0000
6. 4990 Canada Way The Burnaby Winter Club (partial exemption)	1770-4990-0000

To exempt the following properties leased by the City of Burnaby from taxation in 2018:

<u>Address and Organization</u>	<u>Tax Roll Number</u>
7. 4502 CPR Right-of-way owned by Chevron Canada - used for Confederation Park Trail	0210-4502-0000
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 2018:

<u>Address and Organization</u>	<u>Tax Roll Number</u>
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
18. 3400 Lake City Way The Canadian Red Cross Society (partial exemption)	7405-3400-0000

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 2018 (unless stated):

Hospitals:

<u>Address and Organization</u>	<u>Tax Roll Number</u>
1. 7451 Sussex Avenue St. Michaels Centre Hospital Society	5795-7451-0000
2. 7557 Sussex Avenue The Fairhaven United Church Homes	5795-7557-0000

Churches and Schools:

<u>Address and Organization</u>	<u>Tax Roll Number</u>
3. 3883 Triumph Street (partial exemption) Burnaby Pacific Grace Church	0560-3883-0000
4. 3871 Pandora Street St. Helen's Catholic Church	0600-3871-0000
5. 3885 Albert Street (partial exemption) Grace New Covenant Pentecostal Church	0630-3885-0000
6. 3981 Albert Street Burnaby North Baptist Church	0630-3981-0000
7. 5050 Hastings Street Church of Christian Community in Canada, Vancouver Centre	0700-5050-0000

8.	5209 Hastings Street Pentecostal Assemblies of Canada Burnaby Christian Pentecostal Church	0700-5209-0000
9.	4304 Parker Street (partial exemption) Willingdon Heights United Church	0900-4304-0000
10.	4550 Kitchener Street (partial exemption) Parish of Saint Timothy Anglican	1050-4550-5000
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

- | | | |
|-----|--|--|
| 21. | The following two (2) properties:
8765 Government Street
8760 Lougheed Highway
New Life Community Church | 1940-8765-0000
1310-8760-0000 |
| 22. | 5975 Sunset Street (partial exemption)
Capitol Hill Congregation of Jehovah's Witnesses | 1970-5975-0000 |
| 23. | 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 |
| 24. | 5584 Kincaid Street
First United Spiritualist Church of Vancouver | 2002-5584-0000 |
| 25. | 6010 Kincaid Street
The Danish Evangelical Lutheran Church | 2002-6010-0000 |
| 26. | 6580 Thomas Street
Burnaby Christ Church of China | 2030-6580-0000 |
| 27. | The following two (2) properties:
3821 Lister Street
4484 Smith Avenue
Korean United Church of Vancouver | 2200-3821-0000
5205-4484-0000 |
| 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 |
| 33. | The following four (4) properties:
6597 Balmoral Street
6656 Balmoral Street (partial exemption)
6627 Arcola Street
St. Francis de Sales Catholic Church
6681 Arcola Street
St. Francis de Sales Preschool | 3170-6597-0000
3170-6656-0000
3220-6627-0000
3220-6681-0000 |

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

45.	7103 – 10th Avenue Tenth Avenue Bible Chapel	4600-7103-0000
46.	7455 – 10th Avenue (partial exemption) Our Lady of Mercy Catholic Church	4600-7455-0000
47.	3410 Boundary Road Pentecostal Assemblies of Canada CityLights Church	5105-3410-0000
48.	4830 Boundary Road Pentecostal Assemblies of Canada Iglesia Evangelica Pentecostal Emanuel	5105-4830-0000
49.	140 Esmond Avenue Maktab Tarighat Oveyssi Shahmaghsoudi (School of Islamic Sufism)	5175-0140-0000
50.	3426 Smith Avenue Chinese Taoism Kuan-Kung Association in Canada Taoist Tian Jin Temple	5205-3426-0000
51.	271 Ingleton Avenue Grace Christian Chapel	5245-0271-0000
52.	4950 Barker Crescent Apostolic Church of Pentecost Vancouver Garden Village Apostolic Church	5595-4950-0000
53.	4812 Willingdon Avenue Willingdon Charitable Holdings Society Willingdon Church	5655-4812-0000
54.	The following two (2) properties: 7551 Gray Avenue 7591 Gray Avenue (partial exemption) South Burnaby United Church	5755-7551-0000 5755-7591-0000
55.	5825 Nelson Avenue Nelson Avenue Community Church	5895-5825-0000
56.	6125 Nelson Avenue Governing Council of the Salvation Army, Canada West Salvation Army Metrotown Citadel	5895-6125-0000
57.	7283 Nelson Avenue (partial exemption) Grace Lutheran Church of South Burnaby	5895-7283-0000

58.	1410 Delta Avenue Christian & Missionary Alliance – Canadian Pacific District Brentwood Park Alliance Church	5945-1410-0000
59.	1450 Delta Avenue (partial exemption) Holy Cross Catholic Church & Elementary School	5945-1450-0000
60.	1640 Delta Avenue (partial exemption) Trustees of Brentwood Park Presbyterian Church	5945-1640-0000
61.	380 Hythe Avenue (partial exemption) BC Conference of the Mennonite Brethren Churches Pacific Grace Mandarin Mennonite Church	5995-0380-0000
62.	7175 Royal Oak Avenue Canadian Baptists of Western Canada Royal Oak Ministry Centre	6035-7175-0000
63.	7405 Royal Oak Avenue The Parish of All Saints South Burnaby	6035-7405-0000
64.	1005 Kensington Avenue (partial exemption) BC Synod of Evangelical Lutheran Church & Vancouver Chinese Lutheran Church	6545-1005-0000
65.	1030 Sperling Avenue Synod of the Diocese of New Westminster Agape Christian Church	6695-1030-0000
66.	5135 Sperling Avenue (partial exemption) Deer Lake United Church	6695-5135-0000
67.	6344 Sperling Avenue Emmaus Lutheran Church	6695-6344-0000
68.	1600 Cliff Avenue (partial exemption) Cliff Avenue United Church	6835-1600-0000
69.	7485 Salisbury Avenue South Burnaby Church of Christ	6895-7485-0000
70.	7135 Walker Avenue (partial exemption) Convention of Baptist Churches Southside Community Church	7015-7135-0000

71.	7540 - 6th Street Westminster Bible Chapel	7305-7540-0000
72.	7716 Cumberland Avenue (partial exemption) Trustees of N.W. Branch Pentecostal Holiness Church Church on the Hill	7665-7716-0000
73.	7195 Cariboo Road Governing Council of the Salvation Army, Canada West Salvation Army Cariboo Hill Temple	8045-7195-0000
74.	7200 Cariboo Road Cariboo Road Fellowship Society - (see attached survey plan)	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.

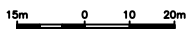
To exempt the following property for a partial exemption of taxation in 2018:

<u>Address and Organization</u>	<u>Tax Roll Number</u>
75. 3891 Kingsway (partial exemption) International Full Gospel Fellowship	2690-3891-0000

PLAN TO ACCOMPANY THE CITY OF BURNABY
TAX EXEMPTION BY-LAW NO. FOR A PORTION
OF LOT 2 EXCEPT: PART ON PLAN EPP7189,
DL'S. 13 AND 14, G. 1, NWD, PLAN 85914.

PURSUANT TO SECTION 224(2)(g) OF THE COMMUNITY CHARTER.

Scale 1 : 750



The intended plot size of this plan is 560mm in width by 432mm in height (C size) when plotted at a scale of 1:750.

Distances are in metres and decimals thereof.

m denotes square metres.

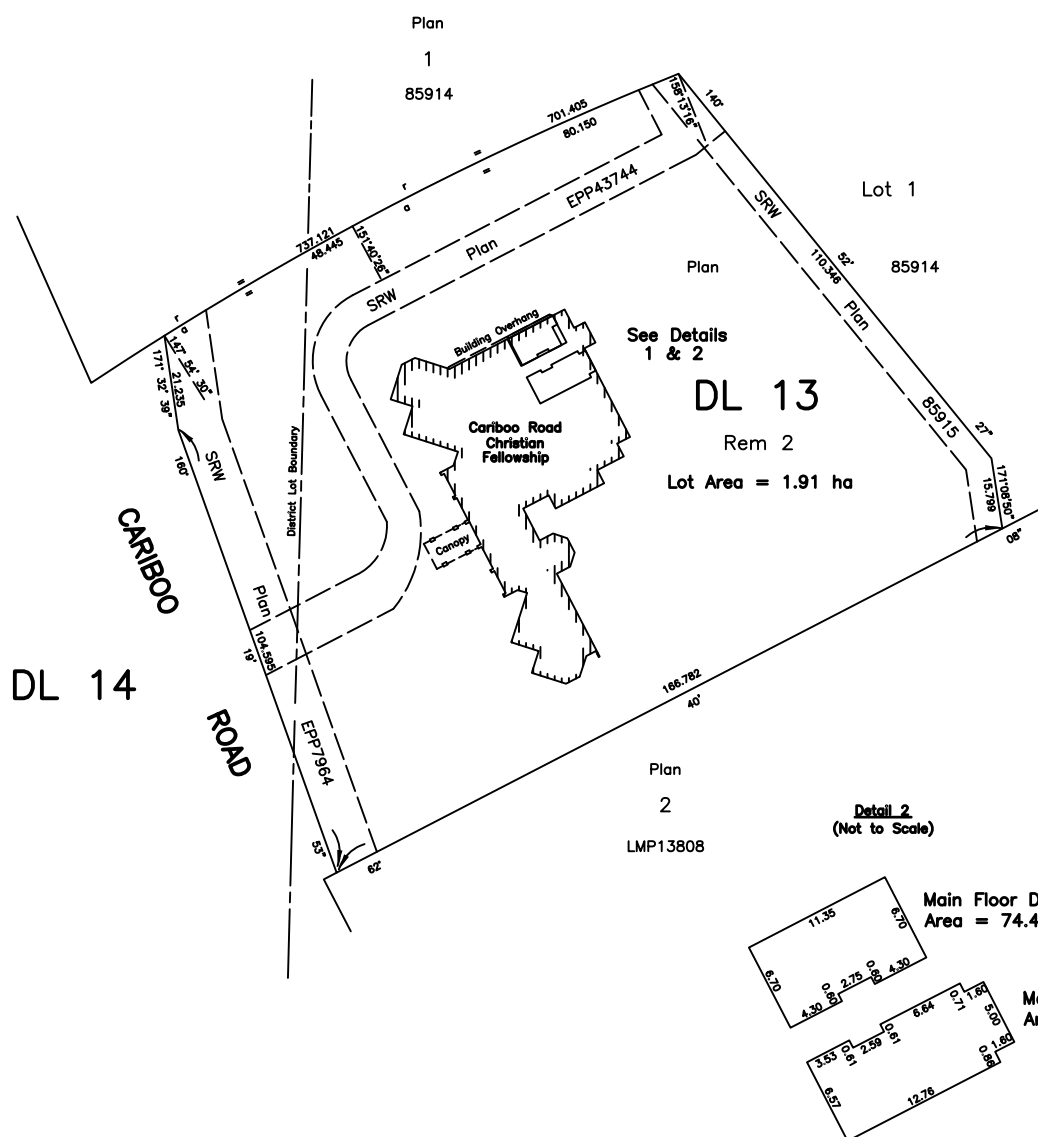
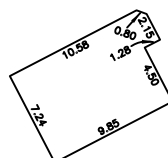
Grid bearings and lot dimensions are derived from Plan EPP7189.

P.I.D. Number: 016-175-786

Civic Address :
7200 Cariboo Road
Burnaby, B.C.

Note:
Building dimensions are to the exterior of the walls unless otherwise noted.

Detail 1
(Not to Scale)
2nd Floor Daycare Room
Area = 74.6m² (Exempt)



"This plan was prepared for City purposes and is for the exclusive use of the City of Burnaby. The City of Burnaby accepts no responsibility or liability for any damages that may be suffered by a third party as a result of reliance upon this plan or any information contained in it."

Certified correct this 19th day
of July, 2017.

The City of Burnaby
Engineering Dept. Survey Section
4949 Canada Way, Burnaby, B.C.
V5G 1M2
Phone : (604) 294-7463
Fax : (604) 294-7425

"This plan lies within the Greater Vancouver Regional District."

B.C.L.S.

File: 170714 ACADfile: U:\JOBIndex\2017Work\Lal07\170714\170714.Dwg