

TO: CHAIR AND MEMBERS
FINANCIAL MANAGEMENT COMMITTEE

DATE: 2018 Sep 18

FROM: DIRECTOR FINANCE

FILE: 7800-02

SUBJECT: 2019 PERMISSIVE TAX EXEMPTIONS

PURPOSE: To obtain approval for Permissive Property Tax Exemptions for 2019.

RECOMMENDATION:

1. **THAT** the Finance Management Committee recommend Council authorize the City Solicitor to bring forward a Permissive Property Tax bylaw to exempt properties from property taxation in 2019 in accordance with Attachment 1 of this report.

REPORT**1.0 INTRODUCTION**

The exemptions outlined in this report fall within Section 224 of the Community Charter and are further administered by Council Policy. In the spring of each year, application forms for the following taxation year are sent to each organization that was previously granted a permissive property tax exemption and to any other organizations 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.

For new or revised applications, a site survey plan will be prepared and sent to BC Assessment for the purpose of calculating the assessment value of the property. Notices are sent to provisionally approved and rejected applicants. Applicants are encouraged to provide additional information where required.

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.

Exemptions are not permitted for residential properties, 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.

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. 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 (for all taxing authorities) of the Permissive Tax Exemptions as set out in this report and attachment is as follows:

Year	Estimated Total Value (for all taxing authorities)
2019	\$2.9m
2020	\$3.0m
2021	\$3.1m

2.0 POLICY SECTION

Goal

- A Connected Community
 - Social connection – Enhance social connections throughout Burnaby
 - Partnership – Work collaboratively with businesses, educational institutions, associations, other communities and government

- A Healthy Community
 - Healthy life –
Encourages opportunities for healthy living and well-being
 - Lifelong learning –
Improve upon and develop programs and services that enable ongoing learning
 - Community involvement –
Encourage residents and businesses to give back to and invest in the community

3.0 NEW APPLICATIONS – RECOMMENDED FOR PROPERTY TAX EXEMPTION

5289 Grimmer St 3050-5289-0001
South Burnaby (BC/Yukon Command No. 83)
Occupied by - The Royal Canadian Legion
Exempt area 457 m² or 18.03%

5420 Marine Dr 3700-5420-0000
Hindu Cultural Society & Community Centre of BC
Exempt area 11,978.7 m² or 99.67%

4.0 NEW APPLICATIONS – NOT RECOMMENDED FOR PROPERTY TAX EXEMPTION

4355 Mathissi Place 5589-4355-0004
Burnaby Family Life Institute

This organisation receives Permissive Tax Exemptions for multiple properties; however, the site on 4355 Mathissi Place is not eligible for an exemption on the following grounds:

- The applicant is not the registered owner on title.
- Services provided at this location are not a “Complementary extension of Municipal Services”, as the organisation operates a café at this location that competes directly with similar private businesses.

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3175 Willingdon Green
Cystic Fibrosis Canada

5659-3175-0000

The application for this organization is rejected on the grounds that the applicant is not the registered owner on title.

1049 Sperling Avenue
Down Syndrome Research Society

6695-1409-0000

This organization applies for a Permissive Exemption from Taxation each year, and has consistently been rejected. The application for 2019 is rejected on the following grounds:

- The application states that only 20% of users are Burnaby residents
- The Foundation receives a Provincial Gaming Grant of \$167,000
- Does not appear to be a “Complementary extension of Municipal Services”

6755 Napier Street
1030 Sperling Ave Nominee Corp

0930-6755-0000

This new application has been rejected on the following grounds:

- Ownership title changed in May 2018, after the City received the application with the information from the previous owner (The Synod of the Diocese of New Westminster - St. Margaret of Scotland Anglican Church)

5.0 DELETIONS AND CHANGES

5.1 Deletions

1030 Sperling Ave
1030 Sperling Ave Nominee Corp

6695-1030-0000

The renewal application has been rejected on the grounds that title ownership changed after receipt of their application with the information from the previous owner (The Synod of the Diocese of New Westminster - Agape Christian Church)

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3855 Albert Street
Grace New Covenant Pentecostal Church

0630-3885-0000

The renewal application has been rejected on the grounds that only 11% of users of the service are reported to be Burnaby residents.

5.2 Changes

On a periodic basis staff review and revise the survey plans and exemptions for existing recipients to ensure changes in use / lot size over time are reflected. Minor changes have been made to the exempt areas for the following three properties:

4304 Parker St
United Church of Canada
Willingdon Heights United Church
Exempt area 1550.3 m² or 86.32% reduced from 87%

0900-4304-0000

7837 Canada Way
Trustees of the Congregation of St Archangel Michael
Exempt area 2299 m² or 74.16% - reduced from 80.6%

1770-7837-0000

8094 11th Ave
Church of the Nazarene (Canada Pacific District)
Exempt area 2299 m² or 66.34% - reduced from 70%

4560-8094-0000

6907 Elwell St
South Burnaby Gospel Hall Society
Exempt area 100% - increase from 92.3%

3140-6907-0000

Attachment 1, “*Permissive Exemptions from Property Taxation for 2019*” contains the complete listing of all properties for which a Permissive Exemption from Property Taxation is recommended for 2019.

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6.0 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 properties from property taxation in 2019 in accordance with Attachment 1 of this report.



Noreen Kassam, CPA, CGA
DIRECTOR FINANCE

NK:DS /ml

Attachment: 1 – Permissive Exemptions from Property Taxation for 2019

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

PERMISSIVE EXEMPTIONS FROM PROPERTY TAXATION FOR 2019

Section 224 of the Community Charter empowers Council to exempt from taxation, by bylaw, the following properties under the applicable subsection of Section 224 of the Community Charter:

Schedule “A” of the Bylaw

Community Charter sections 224(1) and (2)(d)

City owned lands or improvements that are used or occupied by a non-profit organization as a licensee or tenant of the City:

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| 1. | 4600 Parker Street
Alpha Secondary School Site | 0900-4600-0000 |
| 2. | 6990 Aubrey Street
Lochdale Elementary School Site | 0990-6990-0000 |
| 3. | 7355 Canada Way
Edmonds North Wing Community Resource Centre | 1770-7355-0000 |
| | <ul style="list-style-type: none"> a. St. Matthew's Day Care Society b. Deaf Children's Society of B.C. c. School District No. 41 - Burnaby Adult Learning Centre d. Canadian Mental Health Association e. Burnaby Family Life Institute f. Canadian Red Cross, Fraser Region-Burnaby Branch g. Immigrant Services Society of B.C. h. Afghan Women's Sewing & Craft Cooperative | |
| 4. | 9048 Stormont Avenue
Pacific Assistance Dogs Society (PADS) | 3242-9048-0000 |
| 5. | 6650 Southoaks Crescent
Community-Centred College for the Retired | 3261-6650-0000 |

PERMISSIVE EXEMPTIONS FROM PROPERTY TAXATION FOR 2019

6.	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 fields	
7.	6140 McKercher Avenue	5793-6140-0000
	Burnaby Family Life Institute	
8.	2101 Holdom Avenue (Legacy project)	6245-2101-0000
	Holdom Community Resource Centre	
	a. Burnaby Family Life Institute	
	b. Community Living Society	
	c. Dixon Transition Society	
	d. Volunteer Burnaby	
9.	2055 Rosser Avenue (Vantage project)	5585-2055-5000
	Brentwood Community Resource Centre	
	a. Burnaby Community Services Society	
	b. Meals on Wheels	
	c. YMCA of Greater Vancouver	
	d. MOSAIC Multilingual Service for Immigrant Communities	
	e. Burnaby Seniors Outreach Services	
10.	4460 Beresford Street (Metroplace project)	2810-4460-0000
	Metrotown Community Resource Centre	
	a. South Burnaby Neighbourhood House	
	b. BC Centre for Ability	
	c. YMCA Childcare Resource & Referral Program	
	d. National Congress of Black Women Foundation	
11.	4535 Kingsway (Sovereign project)	2690-4535-0000
	Pioneer Community Resource Centre	
	a. Burnaby Hospice Society	
	b. Burnaby Family Life	

PERMISSIVE EXEMPTIONS FROM PROPERTY TAXATION FOR 2019**Schedule “B” of the Bylaw***Community Charter* sections 224(1) and (2)(i)

The lands or improvements that are used or occupied by an athletic or service club or association for public athletic or recreational purposes:

12.	8059 Texaco Drive The Lotus Sailing Club	0294-8059-0002
13.	7564 Barnet Road BC Volleyball Association	0690-7564-0000
14.	4990 Canada Way Burnaby Winter Club (partial exemption)	1770-4990-0000
15.	9080 Avalon Avenue Burnaby Horsemen's Association	3128-9080-0000
16.	3890 Kensington Avenue Burnaby Tennis Club	6545-3890-0000

Schedule “C” of the Bylaw*Community Charter* sections 224(1) and (2)(c)

The lands or improvements that Council considers would otherwise qualify for an exemption under section 220 of the said Act were it not for a secondary use:

17.	3883 Triumph Street (partial exemption) BC Conference of the Mennonite of Bretheren Churches Burnaby Pacific Grace Church	0560-3883-0000
18.	4304 Parker Street (partial exemption) United Church of Canada Willingdon Heights United Church	0900-4304-0000
19.	4550 Kitchener Street (partial exemption) Parish of Saint Timothy Burnaby	1050-4550-5000
20.	3905 Norland Avenue (partial exemption) Vancouver Korean Full Gospel Church	1560-3905-0000
21.	9887 Cameron Street (partial exemption) Synod of the Diocese of New Westminster St. Stephen the Martyr Anglican Church	1800-9887-0000

PERMISSIVE EXEMPTIONS FROM PROPERTY TAXATION FOR 2019

22.	5975 Sunset Street (partial exemption) Trustees of Capitol Hill Congregation of Jehovah's Witnesses	1970-5975-0000
23.	9387 Holmes Street (partial exemption) The Roman Catholic Archbishop of Vancouver St. Michael's Catholic Church & Elementary School	2550-9387-0000
24.	6907 Elwell Street South Burnaby Gospel Hall Society	3140-6907-0000
25.	5060 Marine Drive (partial exemption) Iglesia Ni Cristo Church of Christ	3700-5060-0000
26.	5420 Marine Drive (partial exemption) Hindu Cultural Society & Community Centre of BC	3700-5420-0000
27.	7772 Graham Avenue (partial exemption) Parish of Saints Peter and Paul Anglican	4434-7772-0000
28.	7455 – 10th Avenue (partial exemption) The Roman Catholic Archbishop of Vancouver, Our Lady of Mercy Catholic Church	4600-7455-0000
29.	7551 Gray Avenue 7591 Gray Avenue (partial exemption) Trustee of the Congregation of Jubilee Unit Jubilee United Church	5755-7551-0000 5755-7591-0000
30.	7283 Nelson Avenue (partial exemption) Grace Lutheran Church of South Burnaby	5895-7283-0000
31.	1640 Delta Avenue (partial exemption) Trustees of Brentwood Park Presbyterian Church	5945-1640-0000
32.	380 Hythe Avenue (partial exemption) BC Conference of the Mennonite Brethren Churches Pacific Grace Mandarin Mennonite Church	5995-0380-0000
33.	5135 Sperling Avenue (partial exemption) Trustee of the Congregation of Deer Lake United Church	6695-5135-0000
34.	1600 Cliff Avenue (partial exemption) Trustees of Cliff Avenue United Church	6835-1600-0000
35.	7135 Walker Avenue (partial exemption) Southside Community Church	7015-7135-0000

PERMISSIVE EXEMPTIONS FROM PROPERTY TAXATION FOR 2019

Schedule “D” of the Bylaw

Community Charter sections 224(1) and (2)(f)

A portion of the parcel of land surrounding a building, a hall, or area of land surrounding a hall, that is exempt under section 220(1)(h)

36.	6641 Halifax Street (partial exemption) Parkcrest Gospel Chapel	1210-6641-0000
37.	5146 Laurel Street (partial exemption) The Roman Catholic Archbishop of Vancouver St. Theresa’s Catholic Church	1790-5146-0000
38.	5600 Dorset Street (partial exemption) Sanatan Dharm Cultural Society	3150-5600-0000
39.	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	
	6681 Arcola Street	3220-6681-0000
	St. Francis de Sales Preschool	
40.	1450 Delta Avenue (partial exemption) The Roman Catholic Archbishop of Vancouver Holy Cross Catholic Church & Elementary School	5945-1450-0000
41.	7271 Gilley Ave Shri Guru Ravidass Sabha (Vancouver)	6495-7271-0000
42.	1005 Kensington Avenue (partial exemption) Vancouver Chinese Lutheran Church & BC Synod of Evangelical Lutheran Church in Canada	6545-1005-0000
43.	7716 Cumberland Avenue (partial exemption) Trustees of N.W. Branch Pentecostal Holiness Church Church on the Hill	7665-7716-0000

PERMISSIVE EXEMPTIONS FROM PROPERTY TAXATION FOR 2019**Schedule “E” of the Bylaw***Community Charter* sections 224(1) and (2)(f)

The entire parcel of land surrounding a building that is exempt under section 220(1)(h)

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| 44. | 3871 Pandora Street
The Roman Catholic Archbishop of Vancouver
St. Helen’s Catholic Church | 0600-3871-0000 |
| 45. | 3981 Albert Street
Trustees of the Congregation of Vancouver Heights Baptist Church
Burnaby North Baptist Church | 0630-3981-0000 |
| 46. | 5050 Hastings Street
Church of Christian Community in Canada, Vancouver Centre | 0700-5050-0000 |
| 47. | 5209 Hastings Street
Pentecostal Assemblies of Canada
Burnaby Christian Pentecostal Church | 0700-5209-0000 |
| 48. | 6900 Halifax Street
Arbab Rustam Guiv Darbe Mehr-Zoroastrian House of BC | 1210-6900-0000 |
| 49. | 5170 Norfolk Street
The Church in Burnaby | 1750-5170-0000 |
| 50. | 5060 Canada Way
BC Muslim Association
Islamic Mosque and Education Centre | 1770-5060-0000 |
| 51. | 7895 Canada Way
New Westminster Evangelical Free Church | 1770-7895-0000 |
| 52. | 8765 Government Street
8760 Lougheed Highway
New Life Community Church | 1940-8765-0000
1310-8760-0000 |
| 53. | 6556 Sprott Street
4040 Canada Way
3466 Curle Avenue
Aga Khan Foundation Canada
Ismaili Center and Burnaby Lake Jamatkahana | 1960-6556-0000
1770-4040-0000
5325-3466-0000 |
| 54. | 5280 Kincaid Street
Church of Jesus Christ of Latter-Day Saints in Canada | 2002-5280-0000 |

PERMISSIVE EXEMPTIONS FROM PROPERTY TAXATION FOR 2019

55.	5584 Kincaid Street First United Spiritualist Church of Vancouver	2002-5584-0000
56.	6010 Kincaid Street The Danish Evangelical Lutheran Church of Vancouver	2002-6010-0000
57.	6580 Thomas Street Christ Church of China	2030-6580-0000
58.	3821 Lister Street 4484 Smith Avenue Trustees of the Congregation of the Korean United Church Korean United Church of Vancouver	2200-3821-0000 5205-4484-0000
59.	4045 Kingsway Foursquare Gospel Church of Canada	2690-4045-0000
60.	5855 Imperial Street The Trustees of the Congregation of the Central Christian Assembly for the Central Tabernacle	3100-5855-0000
61.	5535 Short Street Trustees of the Deer Lake Congregation of Jehovah's Witnesses Burnaby Unit of New Westminster Jehovah's Witnesses	3190-5535-0000
62.	6112 Rumble Street 6138 Rumble Street Burnaby Chinese Evangelical Free Church	3420-6112-0000 3420-6138-0000
63.	5110 Marine Drive 5122 Marine Drive Evangelical Chinese Bible Church	3700-5110-0000 3700-5122-0000
64.	5462 Marine Drive International Society for Krishna Consciousness for Western Canada	3700-5462-0000
65.	7457 Edmonds Street Trustees of Gordon Congregation of Presbyterian Church of Canada	4310-7457-0000
66.	7717 19th Avenue Synod of the Diocese of New Westminster St. Alban the Martyr Anglican Church	4330-7717-0000

PERMISSIVE EXEMPTIONS FROM PROPERTY TAXATION FOR 2019

67.	8255 – 13th Avenue First Christian Reformed Church of New Westminster BC	4500-8255-0000
68.	8585 Armstrong Avenue Christian & Missionary Alliance – Canadian Pacific District Burnaby Alliance Church	4502-8585-0000
69.	8611 Armstrong Avenue Christian & Missionary Alliance – Canadian Pacific District Burnaby Alliance Church	4502-8611-0000
70.	8094 11 th Ave Church of the Nazarene (Canada Pacific District)	4560-8094-0000
71.	7103 – 10th Avenue Tenth Avenue Bible Chapel	4600-7103-0000
72.	7925 – 10th Avenue 7926 – 11th Avenue BC Association of Seventh-day Adventists	4600-7925-0000 4560-7926-0000
73.	3410 Boundary Road Pentecostal Assemblies of Canada CityLights Church	5105-3410-0000
74.	4830 Boundary Road Pentecostal Assemblies of Canada Iglesia Evangelica Pentecostal Emanuel	5105-4830-0000
75.	140 Esmond Avenue Maktab Tarighat Oveyssi Shahmaghsoudi (School of Islamic Sufism)	5175-0140-0000
76.	3426 Smith Avenue Chinese Taoism Kuan-Kung Association in Canada	5205-3426-0000
77.	271 Ingleton Avenue Grace Christian Chapel	5245-0271-0000
78.	4950 Barker Crescent Apostolic Church of Pentecost Vancouver Garden Village Apostolic Church	5595-4950-0000
79.	4812 Willingdon Avenue Willingdon Charitable Holdings Society Willingdon Church	5655-4812-0000

PERMISSIVE EXEMPTIONS FROM PROPERTY TAXATION FOR 2019

80.	5825 Nelson Avenue Nelson Avenue Community Church	5895-5825-0000
81.	6125 Nelson Avenue Governing Council of the Salvation Army in Canada	5895-6125-0000
82.	1410 Delta Avenue Christian & Missionary Alliance – Canadian Pacific District Brentwood Park Alliance Church	5945-1410-0000
83.	7175 Royal Oak Avenue Canadian Baptists of Western Canada Royal Oak Ministry Centre	6035-7175-0000
84.	7405 Royal Oak Avenue The Parish of All Saints South Burnaby	6035-7405-0000
85.	6344 Sperling Avenue Emmaus Lutheran Church	6695-6344-0000
86.	7485 Salisbury Avenue Trustees of the Congregation of South Burnaby Church of Christ South Burnaby Church of Christ	6895-7485-0000
87.	7540 - 6th Street Westminster Bible Chapel	7305-7540-0000
88.	7195 Cariboo Road Governing Council of the Salvation Army in Canada Salvation Army Cariboo Hill Temple	8045-7195-0000
89.	7200 Cariboo Road Cariboo Road Fellowship Society	8045-7200-0000

Schedule “F” of the Bylaw

Community Charter sections 224(1) and (2)(g)

The lands or improvements used or occupied by a religious organization as a tenant or licensee for the purpose of public worship or for the purposes of a hall

90.	3891 Kingsway (partial exemption) 0920332 BC Ltd. International Full Gospel Fellowship	2690-3891-0000
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PERMISSIVE EXEMPTIONS FROM PROPERTY TAXATION FOR 2019**Schedule “G” of the Bylaw***Community Charter* sections 224(1) and (2)(b)

Land or improvements owned or held by a municipality, regional district or other local authority, and used for a purpose of the local authority

91.	4502 Confederation Park Owned by Chevron Canada - used for Confederation Park Trail	0210-4502-0000
92.	3877 Eton Street Owned by Greater Vancouver Water District - used for Burnaby Heights Park	0400-3877-0000
93.	8301 Forest Grove Drive Owned by Greater Vancouver Water District - used by Forest Grove Park	1276-8301-0000
94.	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 Burnaby Parks, Recreation & Culture Commission 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
95.	9181 University Crescent Owned by Simon Fraser University - used for Richard Bolton Park	8182-9181-5000
96.	Highland Park Line Owned by BC Hydro - used for Cycle and Pedestrian Corridor from New Westminster to Vancouver	9901-0163-0002

Schedule “H” of the Bylaw*Community Charter* Sections 224(1) and (2)(a)

Land or improvements that are owned or held by a charitable, philanthropic or other corporation, and used for a purpose that is directly related to the purposes of the corporation

97.	204 – 3993 Henning Drive St. Leonard’s Youth & Family Services Society	1330-3993-0024
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PERMISSIVE EXEMPTIONS FROM PROPERTY TAXATION FOR 2019

98.	2702 Norland Avenue Burnaby Association for Community Inclusion	1560-2702-0000
99.	4543 Canada Way United Way of the Lower Mainland	1770-4543-0000
100.	5289 Grimmer St South Burnaby (BC/Yukon Command No. 83) The Royal Canadian Legion	3050-5289-0001
101.	7181 Arcola Way St. Leonard's Youth & Family Services Society	3208-7181-0003
102.	6688 Southoaks Crescent National Nikkei Heritage & Cultural Centre (partial exemption)	3261-6688-0000
103.	5024 Rumble Street Burnaby Neighbourhood House	3420-5024-0000
104.	518 S. Howard Avenue Boys' and Girls' Clubs of South Coast BC	6185-0518-0000
105.	3400 Lake City Way The Canadian Red Cross Society (partial exemption)	7405-3400-0000

Schedule "I" of the Bylaw

(Community Charter sections 224(1) and (2)(c) and (f))

Land or improvements that would be exempt under section 220 were it not for a secondary use

106.	7837 Canada Way (partial exemption) Trustees of the Congregation of St. Archangel Michael Serbian Orthodox Church	1770-7837-0000
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Schedule "J" of the Bylaw

(Community Charter sections 224(1) and (2)(j))

Land and improvements operated as a private hospital or as a licensed community care facility

107.	7557 Sussex Avenue The Fair Haven Homes Society	5795-7557-0000
108.	7451 Sussex Avenue St. Michaels Centre Hospital Society	5795-7451-0000
