

FINANCIAL MANAGEMENT COMMITTEE

*HIS WORSHIP, THE MAYOR
AND COUNCILLORS*

SUBJECT: 2020 PERMISSIVE 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 1 from property taxation in 2020.

REPORT

The Financial Management Committee, at its meeting held on 2019 September 19, received and adopted the attached report seeking Council approval for Permissive Property Tax Exemptions for 2020. A Bylaw appears elsewhere on the agenda.

Respectfully submitted,

Mayor M. Hurley
Chair

Councillor S. Dhaliwal
Vice Chair

Copied to:	City Manager Director Finance Director Planning and Building Director Parks, Recreation and Cultural Services City Solicitor Area Assessor, BC Assessment
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TO: CHAIR AND MEMBERS
FINANCIAL MANAGEMENT COMMITTEE

DATE: 2019 Sep 11

FROM: DIRECTOR FINANCE

FILE: 7800-02

SUBJECT: 2020 PERMISSIVE TAX EXEMPTIONS

PURPOSE: To obtain approval for Permissive Property Tax Exemptions for 2020.

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 1 from property taxation in 2020.

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. Organizations seeking a permissive exemption from property taxation must apply to the city on an annual basis, with application forms and supporting documentation due back to the City by the end of April. Staff review each application, arrange for site visits by Property Use Coordinators from the Licence Office and arrange for detailed site survey plans to be prepared through the Engineering Department. These inspections and survey plans help to confirm the extent of the permissive exemption and any areas of the site that should be taxable.

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. This report outlines details for all new and rejected applications, plus details for any changes to existing recipients. A complete listing of all properties to be included in the Burnaby Taxation Exemption Bylaw is provided in **Attachment 1**.

Notices are sent to all provisionally approved and rejected applicants prior to this Committee meeting. Applicants whose submission has been rejected were encouraged to provide additional information where required that may support their application.

In total, there are 170 properties that form the proposed Burnaby Taxation Exemption Bylaw, comprising of 112 different organisations. The total estimated value of the proposed permissive exemptions from taxation for 2020 is \$3.5m (\$1.2m City of Burnaby and \$2.3m School and Other Bodies).

Under the provisions of the Community Charter, the annual bylaw to permissively exempt properties from property taxation must be adopted by Council on or before October 31 of the preceding year. As per legislation, public notification listing each property receiving an exemption must be advertised for two consecutive weeks in a local newspaper prior to adoption of the bylaw.

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 governments
- 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
- A Thriving Organization
 - Organizational culture –
Ensure that our core values are reflected in our policies, programs and service delivery

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3.0 NEW APPLICATIONS - RECOMMENDED FOR PROPERTY TAX EXEMPTION

The City has received 14 new applications for the 2020 Property Tax year. It is the recommendation of staff that the following six new applications be approved.

Pursuant to sections 224(1) and (2)(a) of the Community Charter:

1409 Sperling Avenue 6695-1409-0000
DSRF Down Syndrome Research Foundation
100% exemption

Pursuant to sections 224(1) and (2)(b) of the Community Charter:

104-4191 Hastings Street 0700-4191-0000
No. 289 Cathedral Ventures LTD
City lease property with operating agreement with CPO
Partial exemption – area related to unit 104

178-9855 Austin Road 1990-9855-0000
Lougheed Mall Holding Corp – One Bentall Centre
City lease property with operating agreement with CPO
Partial exemption - area related to unit 178

2294 Douglas Road 5107-2294-0000
Kebet Holdings LTD
City lease property with operating agreement with Progressive Housing Society
100% exemption

Pursuant to sections 224(1) and (2)(c) of the Community Charter:

3885 Albert Street 0630-3885-0000
Grace New Covenant Pentecostal Church
Partial exemption due to residence on site

Pursuant to sections 224(1) and (2)(f) of the Community Charter:

5136 Laurel Street 1790-5136-0000
Roman Catholic Archbishop of Vancouver
Occupied by St. Theresa's Catholic Church
100% exemption

4.0 NEW APPLICATIONS - NOT RECOMMENDED FOR PROPERTY TAX EXEMPTION

The City has received 14 new applications from 12 organizations for the 2020 Property Tax year. Notifications have been sent to each of the rejected applicants. It is the recommendation of staff that the following eight new applications be rejected for the reasons listed below:

7782 Kerrywood Crescent & 7899 17th Avenue 1954-7782-0000 & 4380-7899-0000
Strive Living Society

Applications have been received from Strive Living Society for two properties: 7899 17th Avenue, (Liberty Place) Burnaby, Folio 4380-7899-0000 and 7782 Kerrywood Crescent, (Kerrywood) Burnaby, Folio 1954-7782-0000. Strive Living Society provides various programs and community care services to people with physical and mental disabilities, including youth and adults. Programs include adult residential care, assisted living, adult day programs, assisted independent living and supported independent living, children and youth residential and home share programs.

These applications are rejected as they are non-compliant with Part 2 of city guidelines, which restrict exemptions to care facilities and seniors housing, that the services provided are not a complementary extension of City services, and that the number of Burnaby residents using the services could not be established.

6540 Thomas Street 2030-6540-0000
Scandinavian Community Centre Society

An application has been received from the Scandinavian Community Centre Society located at 6540 Thomas Street, Burnaby, Folio, 2030-6540-0000, for the 2020 Property Tax year. This organization has been in operation for 26 years, and provides an unpaid meeting place for all non-profit societies of Finland, Sweden, Norwegian, Icelandic and Danish origin. Various groups use the centre, including: Friends of Finland, Vancouver Finlandia Club, Finnish Heritage, Danish Brotherhood, Swedish Cultural Society, Scandinavian Businessmen's Club, Scandinavian Dancers. The organization also hosts language classes and various craft courses.

This application is rejected as the services provided are not a complementary extension of City services, and that the number of Burnaby residents using the services was only 33%.

5216 Glencarin Drive 2250-5216-0001
Wildlife Rescue Association (WRA) of BC

An application has been received from the Wildlife Rescue Association of BC (WRA), located at 5216 Glencarin Drive, Burnaby, Folio, 2250-5216-0001, for the 2020 Property

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Tax year. Staff have spoken with representatives from the WRA regarding a possible permissive tax exemption from the City on a number of previous occasions. WRA operate from lands leased from Metro Vancouver on the south side of Burnaby Lake, and as such representatives from Metro Vancouver have also been involved in respective discussions. The WRA provide wildlife rehabilitation services in Burnaby, taking in injured, orphaned and pollution damaged wildlife.

This application is rejected on the grounds that the services provided by this organization are not a complementary extension of City services. In addition the number of Burnaby residents using the services was only 25%.

7550 Rosewood Street
The New Vista Society

3180-7550-5000

An application has been received from the The New Vista Society for 7550 Rosewood Street. Through this location the society provides a 236 bed residential care facility, providing services for people living with complex health issues and dementia. The society is in the process of building a new facility at 7232 New Vista Place. Upon occupancy of the new building 7550 Rosewood Street is to be vacated and demolished. This is planned for some point in 2020.

This application is rejected as the application is non-compliant with Part 2 of City guidelines, which restrict exemptions to care facilities and seniors housing. The temporary nature of the existing site will result in the property being vacant in 2020, and therefore cannot be subject to a permissive exemption. Under current guidelines the services provided by New Vista do not constitute an extension of a municipal service. Finally the number of Burnaby residents using their services falls below that required by the City.

4810 Boundary Road
Aunt Leah's Foundation

5105-4810-0000

The Aunt Leah's Foundation was established in 1988 and provides support services and accommodation to teen moms under the age of 19. Services include: Daily programming to develop parenting skills, access to an outreach worker, Aboriginal Infant Development Program (AIDP), cultural teachings, Nipissing District Developmental Screen (NDDS) – a tool to monitor baby development, and helping mothers with their preparedness to successfully parent and live independently with their babies.

This application is being rejected for an exemption as the property is used to provide accommodation in addition to other services. The services provided are not a complementary extension to City services, and that the number of Burnaby residents only makes up around 30% of current members.

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**4355 Mathissi Place
Burnaby Family Life Institute**

5589-4355-0004

Burnaby Family Life Institute provide several programs which form extensions of a municipal services at other locations. These programs include: Counselling services for women fleeing violence, services for vulnerable immigrants, child minding and parenting classes. This organization receives Permissive Tax Exemptions for multiple properties in Burnaby.

The application for the site at 4355 Mathissi Place is being rejected as the services provided at this site are not a complementary extension of City services. The site is a for-profit enterprise, and the number of Burnaby residents using the site cannot be measured.

**1005 Kensington Avenue
Korean Baptist Church of Vancouver**

6545-1005-0000

This is the first time that the Korean Baptist Church of Vancouver have applied for a permissive tax exemption at this location. The property was purchased by the church in November 2018, and had a partial exemption for 2019 under the previous occupant - Vancouver Chinese Lutheran Church.

This application is being rejected for an exemption as insufficient information was provided with the application in support of how they provide a complementary extension to City services, or in support of the number of Burnaby residents who would use the church.

5.0 CHANGES OR DELETIONS TO EXISTING EXEMPTION RECIPIENTS

Deletions:

**7895 Canada Way
New Westminster Evangelical Free Church**

1770-7895-0000

Applicant did not submit an application for a 2020 Permissive Tax Exemption, despite several attempts by City staff to contact the organization. Notification has been sent to the organization informing them that permissive exemptions will not be granted for 2020.

**#3-2055 Rosser Avenue
City of Burnaby – space used by YMCA of Greater Vancouver**

5585-2055-5003

Property is deleted from the assessment roll for year 2020 because the organization is no longer occupying this space.

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Changes:

5975 Sunset Street 1970-5975-0000
Brentwood Park Congregation of Jehovah's Witnesses Burnaby

Based on a new survey and property area plan prepared by the City of Burnaby, the exempt area has changed from 3390m² to 3405.5m². BC Assessment will be notified about the change to recalculate the partial exemption area.

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 the properties listed in Attachment 1 from property taxation in 2020.



Noreen Kassam, CPA, CGA
DIRECTOR FINANCE

NK/RR:ej/jk

Attachment 1: Permissive Exemptions from Property Taxation for 2020

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 2020

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 “1” 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 |
| 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 | |

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| 7. | 6140 McKercher Avenue
Burnaby Family Life Institute | 5793-6140-0000 |
| 8. | 2101 Holdom Avenue (Legacy project)
Holdom Community Resource Centre | 6245-2101-0000 |
| | <ul style="list-style-type: none"> a. Burnaby Family Life Institute b. Community Living Society c. Dixon Transition Society d. Volunteer Burnaby | |
| 9. | 2055 Rosser Avenue (Vantage project)
Brentwood Community Resource Centre | 5585-2055-5000 |
| | <ul style="list-style-type: none"> a. Burnaby Community Services Society b. Meals on Wheels c. MOSAIC Multilingual Service for Immigrant Communities d. Burnaby Seniors Outreach Services | |
| 10. | 4460 Beresford Street (Metroplace project)
Metrotown Community Resource Centre | 2810-4460-0000 |
| | <ul style="list-style-type: none"> 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)
Pioneer Community Resource Centre | 2690-4535-0000 |
| | <ul style="list-style-type: none"> a. Burnaby Hospice Society b. Burnaby Family Life | |

Schedule “2” of the Bylaw

(*Community Charter* sections 224(1) and (2)(i))

Land or improvements owned or held by an athletic or service club or association and used as a public park or recreation ground or for public athletic or recreational purposes:

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| 12. | 8059 Texaco Drive
The Lotus Sailing Club | 0294-8059-0002 |
| 13. | 7564 Barnet Road
BC Volleyball Association | 0690-7564-0000 |

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| 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 “3” of the Bylaw

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

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

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| 17. | 3883 Triumph Street (partial exemption)
BC Conference of the Mennonite of Bretheren Churches
Burnaby Pacific Grace Church | 0560-3883-0000 |
| 18. | 3885 Albert Street (partial exemption)
Grace New Covenant Pentecostal Church | 0630-3885-0000 |
| 19. | 4304 Parker Street (partial exemption)
United Church of Canada
Willingdon Heights United Church | 0900-4304-0000 |
| 20. | 4550 Kitchener Street (partial exemption)
Parish of Saint Timothy Burnaby | 1050-4550-5000 |
| 21. | 3905 Norland Avenue (partial exemption)
Vancouver Korean Full Gospel Church | 1560-3905-0000 |
| 22. | 7837 Canada Way (partial exemption)
Trustees of the Congregation of St Archangel Michael | 1770-7837-0000 |
| 23. | 9887 Cameron Street (partial exemption)
Synod of the Diocese of New Westminster
St. Stephen the Martyr Anglican Church | 1800-9887-0000 |
| 24. | 5975 Sunset Street (partial exemption)
Trustees of Capitol Hill Congregation of Jehovah’s Witnesses | 1970-5975-0000 |
| 25. | 9387 Holmes Street (partial exemption)
The Roman Catholic Archbishop of Vancouver
St. Michael’s Catholic Church & Elementary School | 2550-9387-0000 |

26.	6907 Elwell Street South Burnaby Gospel Hall Society	3140-6907-0000
27.	5060 Marine Drive (partial exemption) Iglesia Ni Cristo Church of Christ	3700-5060-0000
28.	5420 Marine Drive (partial exemption) Hindu Cultural Society & Community Centre of BC	3700-5420-0000
29.	7772 Graham Avenue (partial exemption) Parish of Saints Peter and Paul Anglican	4434-7772-0000
30.	7455 – 10th Avenue (partial exemption) The Roman Catholic Archbishop of Vancouver Our Lady of Mercy Catholic Church	4600-7455-0000
31.	7551 Gray Avenue 7591 Gray Avenue (partial exemption) Trustee of the Congregation of Jubilee Unit Jubilee United Church	5755-7551-0000 5755-7591-0000
32.	7283 Nelson Avenue (partial exemption) Grace Lutheran Church of South Burnaby	5895-7283-0000
33.	1640 Delta Avenue (partial exemption) Trustees of Brentwood Park Presbyterian Church	5945-1640-0000
34.	380 Hythe Avenue (partial exemption) BC Conference of the Mennonite Brethren Churches Pacific Grace Mandarin Mennonite Church	5995-0380-0000
35.	5135 Sperling Avenue (partial exemption) Trustee of the Congregation of Deer Lake United Church	6695-5135-0000
36.	1600 Cliff Avenue (partial exemption) Trustees of Cliff Avenue United Church	6835-1600-0000
37.	7135 Walker Avenue (partial exemption) Southside Community Church	7015-7135-0000

Schedule “4” of the Bylaw

(Community Charter sections 224(1) and (2)(f)(i-iii))

A portion of the parcel of land surrounding an exempt building, a hall that council considers is necessary to the exempt building and the land on which the hall stands, or an area of land surrounding a hall that is exempt under subparagraph (ii)

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| 38. | 6641 Halifax Street (partial exemption)
Parkcrest Gospel Chapel | 1210-6641-0000 |
| 39. | 5146 Laurel Street (partial exemption)
The Roman Catholic Archbishop of Vancouver
St. Theresa’s Catholic Church | 1790-5146-0000 |
| 40. | 5600 Dorset Street (partial exemption)
Sanatan Dharm Cultural Society | 3150-5600-0000 |
| 41. | 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 |
| 42. | 8585 Armstrong Avenue
8611 Armstrong Avenue
Christian & Missionary Alliance – Canadian Pacific District
Burnaby Alliance Church | 4502-8585-0000
4502-8611-0000 |
| 43. | 1450 Delta Avenue (partial exemption)
The Roman Catholic Archbishop of Vancouver
Holy Cross Catholic Church & Elementary School | 5945-1450-0000 |
| 44. | 7271 Gilley Ave
Shri Guru Ravidass Sabha (Vancouver) | 6495-7271-0000 |
| 45. | 1005 Kensington Avenue (partial exemption)
Vancouver Chinese Lutheran Church &
BC Synod of Evangelical Lutheran Church in Canada | 6545-1005-0000 |
| 46. | 7716 Cumberland Avenue (partial exemption)
Trustees of N.W. Branch Pentecostal Holiness Church
Church on the Hill | 7665-7716-0000 |

47.	3871 Pandora Street The Roman Catholic Archbishop of Vancouver St. Helen's Catholic Church	0600-3871-0000
48.	3981 Albert Street Trustees of the Congregation of Vancouver Heights Baptist Church Burnaby North Baptist Church	0630-3981-0000
49.	5050 Hastings Street Church of Christian Community in Canada, Vancouver Centre	0700-5050-0000
50.	5209 Hastings Street Pentecostal Assemblies of Canada Burnaby Christian Pentecostal Church	0700-5209-0000
51.	6900 Halifax Street Arbab Rustam Guiv Darbe Mehr-Zoroastrian House of BC	1210-6900-0000
52.	5170 Norfolk Street The Church in Burnaby	1750-5170-0000
53.	5060 Canada Way BC Muslim Association Islamic Mosque and Education Centre	1770-5060-0000
54.	5136 Laurel Street The Roman Catholic Archbishop of Vancouver St. Theresa's Catholic Church	1790-5136-0000
55.	8765 Government Street 8760 Lougheed Highway New Life Community Church	1940-8765-0000 1310-8760-0000
56.	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
57.	5280 Kincaid Street Church of Jesus Christ of Latter-Day Saints in Canada	2002-5280-0000
58.	5584 Kincaid Street First United Spiritualist Church of Vancouver	2002-5584-0000

59.	6010 Kincaid Street The Danish Evangelical Lutheran Church of Vancouver	2002-6010-0000
60.	6580 Thomas Street Christ Church of China	2030-6580-0000
61.	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
62.	4045 Kingsway Foursquare Gospel Church of Canada	2690-4045-0000
63.	5855 Imperial Street The Trustees of the Congregation of the Central Christian Assembly for the Central Tabernacle	3100-5855-0000
64.	5535 Short Street Trustees of the Deer Lake Congregation of Jehovah's Witnesses Burnaby Unit of New Westminster Jehovah's Witnesses	3190-5535-0000
65.	6112 Rumble Street 6138 Rumble Street Burnaby Chinese Evangelical Free Church	3420-6112-0000 3420-6138-0000
66.	5110 Marine Drive 5122 Marine Drive Evangelical Chinese Bible Church	3700-5110-0000 3700-5122-0000
67.	5462 Marine Drive International Society for Krishna Consciousness for Western Canada	3700-5462-0000
68.	7457 Edmonds Street Trustees of Gordon Congregation of Presbyterian Church of Canada	4310-7457-0000
69.	7717 19th Avenue Synod of the Diocese of New Westminster St. Alban the Martyr Anglican Church	4330-7717-0000
70.	8255 – 13th Avenue First Christian Reformed Church of New Westminster BC	4500-8255-0000
71.	8094 11 th Ave Church of the Nazarene (Canada Pacific District)	4560-8094-0000

72.	7103 – 10th Avenue Tenth Avenue Bible Chapel	4600-7103-0000
73.	7925 – 10th Avenue 7926 – 11th Avenue BC Association of Seventh-day Adventists	4600-7925-0000 4560-7926-0000
74.	3410 Boundary Road Pentecostal Assemblies of Canada CityLights Church	5105-3410-0000
75.	4830 Boundary Road Pentecostal Assemblies of Canada Iglesia Evangelica Pentecostal Emanuel	5105-4830-0000
76.	140 Esmond Avenue Maktab Tarighat Oveyssi Shahmaghsoudi (School of Islamic Sufism)	5175-0140-0000
77.	3426 Smith Avenue Chinese Taoism Kuan-Kung Association in Canada	5205-3426-0000
78.	271 Ingleton Avenue Grace Christian Chapel	5245-0271-0000
79.	4950 Barker Crescent Apostolic Church of Pentecost Vancouver Garden Village Apostolic Church	5595-4950-0000
80.	4812 Willingdon Avenue Willingdon Charitable Holdings Society Willingdon Church	5655-4812-0000
81.	5825 Nelson Avenue Nelson Avenue Community Church	5895-5825-0000
82.	6125 Nelson Avenue Governing Council of the Salvation Army in Canada	5895-6125-0000
83.	1410 Delta Avenue Christian & Missionary Alliance – Canadian Pacific District Brentwood Park Alliance Church	5945-1410-0000
84.	7175 Royal Oak Avenue Canadian Baptists of Western Canada Royal Oak Ministry Centre	6035-7175-0000

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| 85. | 7405 Royal Oak Avenue
The Parish of All Saints South Burnaby | 6035-7405-0000 |
| 86. | 6344 Sperling Avenue
Emmaus Lutheran Church | 6695-6344-0000 |
| 87. | 7485 Salisbury Avenue
Trustees of the Congregation of South Burnaby Church of Christ
South Burnaby Church of Christ | 6895-7485-0000 |
| 88. | 7540 - 6th Street
Westminster Bible Chapel | 7305-7540-0000 |
| 89. | 7195 Cariboo Road
Governing Council of the Salvation Army in Canada
Salvation Army Cariboo Hill Temple | 8045-7195-0000 |
| 90. | 7200 Cariboo Road
Cariboo Road Fellowship Society | 8045-7200-0000 |

Schedule “5” 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

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| 91. | 3891 Kingsway (partial exemption)
0920332 BC Ltd.
International Full Gospel Fellowship | 2690-3891-0000 |
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Schedule “6” 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

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| 92. | 4502 CPR R/W
Owned by Chevron Canada - used for Confederation Park Trail | 0210-4502-0000 |
| 93. | 3877 Eton Street
Owned by Greater Vancouver Water District - used for Burnaby Heights Park | 0400-3877-0000 |
| 94. | 104-4191 Hastings Street
Owned by No. 289 Cathedral Ventures LTD, leased to City of Burnaby – operating agreement with the CPO (Community Policy Office) | 0700-4191-0000 |

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| 95. | 8301 Forest Grove Drive
Owned by Greater Vancouver Water District - used by Forest Grove Park | 1276-8301-0000 |
| 96. | 178-9855 Austin Road
Owned by Lougheed Mall Holdings Corp, leased to City of Burnaby – operating agreement with the CPO (Community Policy Office) | 1990-9855-0000 |
| 97. | 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 |
| 98. | 2294 Douglas Road
Owned by Kebet Holdings LTD, leased to City of Burnaby – operating agreement with Progressive Housing Society | 5107-2294-0000 |
| 99. | 9181 University Crescent
Owned by Simon Fraser University - used for Richard Bolton Park | 8182-9181-5000 |
| 100. | Highland Park Line
Owned by BC Hydro - used for Cycle and Pedestrian Corridor from New Westminster to Vancouver | 9901-0163-0002 |

Schedule “7” 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 not for profit organization, and used for a purpose that is directly related to the purposes of the corporation

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| 101. | 204 – 3993 Henning Drive
St. Leonard’s Youth & Family Services Society | 1330-3993-0024 |
| 102. | 2702 Norland Avenue
Burnaby Association for Community Inclusion | 1560-2702-0000 |
| 103. | 4543 Canada Way
United Way of the Lower Mainland | 1770-4543-0000 |

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| 104. | 5289 Grimmer St
South Burnaby (BC/Yukon Command No. 83)
The Royal Canadian Legion (100% site, less portion for residential parking) | 3050-5289-0001 |
| 105. | 7181 Arcola Way
St. Leonard's Youth & Family Services Society | 3208-7181-0003 |
| 106. | 6688 Southoaks Crescent
National Nikkei Heritage & Cultural Centre (partial exemption) | 3261-6688-0000 |
| 107. | 5024 Rumble Street
Burnaby Neighbourhood House | 3420-5024-0000 |
| 108. | 518 S. Howard Avenue
Boys' and Girls' Clubs of South Coast BC | 6185-0518-0000 |
| 109. | 1409 Sperling Avenue
DSRF Down Syndrome Research Foundation | 6695-1409-0000 |
| 110. | 3400 Lake City Way
The Canadian Red Cross Society (partial exemption) | 7405-3400-0000 |

Schedule "8" of the Bylaw

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

Land or improvement owned or held by a person or organization and operated as a private hospital licensed under the Hospital Act or as a licensed community care facility, or registered assisted living residence under the Community Care and Assisted Living Act

- | | | |
|------|------------------------------------------------------------|----------------|
| 111. | 7557 Sussex Avenue
The Fair Haven Homes Society | 5795-7557-0000 |
| 112. | 7451 Sussex Avenue
St. Michaels Centre Hospital Society | 5795-7451-0000 |

PERMISSIVE EXEMPTIONS FROM PROPERTY TAXATION FOR 2020

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 “1” 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 |
| 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 | |

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|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| 7. | 6140 McKercher Avenue
Burnaby Family Life Institute | 5793-6140-0000 |
| 8. | 2101 Holdom Avenue (Legacy project)
Holdom Community Resource Centre | 6245-2101-0000 |
| | <ul style="list-style-type: none"> a. Burnaby Family Life Institute b. Community Living Society c. Dixon Transition Society d. Volunteer Burnaby | |
| 9. | 2055 Rosser Avenue (Vantage project)
Brentwood Community Resource Centre | 5585-2055-5000 |
| | <ul style="list-style-type: none"> a. Burnaby Community Services Society b. Meals on Wheels c. MOSAIC Multilingual Service for Immigrant Communities d. Burnaby Seniors Outreach Services | |
| 10. | 4460 Beresford Street (Metroplace project)
Metrotown Community Resource Centre | 2810-4460-0000 |
| | <ul style="list-style-type: none"> 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)
Pioneer Community Resource Centre | 2690-4535-0000 |
| | <ul style="list-style-type: none"> a. Burnaby Hospice Society b. Burnaby Family Life | |

Schedule “2” of the Bylaw

(*Community Charter* sections 224(1) and (2)(i))

Land or improvements owned or held by an athletic or service club or association and used as a public park or recreation ground or for public athletic or recreational purposes:

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| 12. | 8059 Texaco Drive
The Lotus Sailing Club | 0294-8059-0002 |
| 13. | 7564 Barnet Road
BC Volleyball Association | 0690-7564-0000 |

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| 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 “3” of the Bylaw

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

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

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| 17. | 3883 Triumph Street (partial exemption)
BC Conference of the Mennonite of Bretheren Churches
Burnaby Pacific Grace Church | 0560-3883-0000 |
| 18. | 3885 Albert Street (partial exemption)
Grace New Covenant Pentecostal Church | 0630-3885-0000 |
| 19. | 4304 Parker Street (partial exemption)
United Church of Canada
Willingdon Heights United Church | 0900-4304-0000 |
| 20. | 4550 Kitchener Street (partial exemption)
Parish of Saint Timothy Burnaby | 1050-4550-5000 |
| 21. | 3905 Norland Avenue (partial exemption)
Vancouver Korean Full Gospel Church | 1560-3905-0000 |
| 22. | 7837 Canada Way (partial exemption)
Trustees of the Congregation of St Archangel Michael | 1770-7837-0000 |
| 23. | 9887 Cameron Street (partial exemption)
Synod of the Diocese of New Westminster
St. Stephen the Martyr Anglican Church | 1800-9887-0000 |
| 24. | 5975 Sunset Street (partial exemption)
Trustees of Capitol Hill Congregation of Jehovah’s Witnesses | 1970-5975-0000 |
| 25. | 9387 Holmes Street (partial exemption)
The Roman Catholic Archbishop of Vancouver
St. Michael’s Catholic Church & Elementary School | 2550-9387-0000 |

26.	6907 Elwell Street South Burnaby Gospel Hall Society	3140-6907-0000
27.	5060 Marine Drive (partial exemption) Iglesia Ni Cristo Church of Christ	3700-5060-0000
28.	5420 Marine Drive (partial exemption) Hindu Cultural Society & Community Centre of BC	3700-5420-0000
29.	7772 Graham Avenue (partial exemption) Parish of Saints Peter and Paul Anglican	4434-7772-0000
30.	7455 – 10th Avenue (partial exemption) The Roman Catholic Archbishop of Vancouver Our Lady of Mercy Catholic Church	4600-7455-0000
31.	7551 Gray Avenue 7591 Gray Avenue (partial exemption) Trustee of the Congregation of Jubilee Unit Jubilee United Church	5755-7551-0000 5755-7591-0000
32.	7283 Nelson Avenue (partial exemption) Grace Lutheran Church of South Burnaby	5895-7283-0000
33.	1640 Delta Avenue (partial exemption) Trustees of Brentwood Park Presbyterian Church	5945-1640-0000
34.	380 Hythe Avenue (partial exemption) BC Conference of the Mennonite Brethren Churches Pacific Grace Mandarin Mennonite Church	5995-0380-0000
35.	5135 Sperling Avenue (partial exemption) Trustee of the Congregation of Deer Lake United Church	6695-5135-0000
36.	1600 Cliff Avenue (partial exemption) Trustees of Cliff Avenue United Church	6835-1600-0000
37.	7135 Walker Avenue (partial exemption) Southside Community Church	7015-7135-0000

Schedule “4” of the Bylaw

(Community Charter sections 224(1) and (2)(f)(i-iii))

A portion of the parcel of land surrounding an exempt building, a hall that council considers is necessary to the exempt building and the land on which the hall stands, or an area of land surrounding a hall that is exempt under subparagraph (ii)

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| 38. | 6641 Halifax Street (partial exemption)
Parkcrest Gospel Chapel | 1210-6641-0000 |
| 39. | 5146 Laurel Street (partial exemption)
The Roman Catholic Archbishop of Vancouver
St. Theresa’s Catholic Church | 1790-5146-0000 |
| 40. | 5600 Dorset Street (partial exemption)
Sanatan Dharm Cultural Society | 3150-5600-0000 |
| 41. | 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 |
| 42. | 8585 Armstrong Avenue
8611 Armstrong Avenue
Christian & Missionary Alliance – Canadian Pacific District
Burnaby Alliance Church | 4502-8585-0000
4502-8611-0000 |
| 43. | 1450 Delta Avenue (partial exemption)
The Roman Catholic Archbishop of Vancouver
Holy Cross Catholic Church & Elementary School | 5945-1450-0000 |
| 44. | 7271 Gilley Ave
Shri Guru Ravidass Sabha (Vancouver) | 6495-7271-0000 |
| 45. | 1005 Kensington Avenue (partial exemption)
Vancouver Chinese Lutheran Church &
BC Synod of Evangelical Lutheran Church in Canada | 6545-1005-0000 |
| 46. | 7716 Cumberland Avenue (partial exemption)
Trustees of N.W. Branch Pentecostal Holiness Church
Church on the Hill | 7665-7716-0000 |

47.	3871 Pandora Street The Roman Catholic Archbishop of Vancouver St. Helen's Catholic Church	0600-3871-0000
48.	3981 Albert Street Trustees of the Congregation of Vancouver Heights Baptist Church Burnaby North Baptist Church	0630-3981-0000
49.	5050 Hastings Street Church of Christian Community in Canada, Vancouver Centre	0700-5050-0000
50.	5209 Hastings Street Pentecostal Assemblies of Canada Burnaby Christian Pentecostal Church	0700-5209-0000
51.	6900 Halifax Street Arbab Rustam Guiv Darbe Mehr-Zoroastrian House of BC	1210-6900-0000
52.	5170 Norfolk Street The Church in Burnaby	1750-5170-0000
53.	5060 Canada Way BC Muslim Association Islamic Mosque and Education Centre	1770-5060-0000
54.	5136 Laurel Street The Roman Catholic Archbishop of Vancouver St. Theresa's Catholic Church	1790-5136-0000
55.	8765 Government Street 8760 Lougheed Highway New Life Community Church	1940-8765-0000 1310-8760-0000
56.	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
57.	5280 Kincaid Street Church of Jesus Christ of Latter-Day Saints in Canada	2002-5280-0000
58.	5584 Kincaid Street First United Spiritualist Church of Vancouver	2002-5584-0000

59.	6010 Kincaid Street The Danish Evangelical Lutheran Church of Vancouver	2002-6010-0000
60.	6580 Thomas Street Christ Church of China	2030-6580-0000
61.	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
62.	4045 Kingsway Foursquare Gospel Church of Canada	2690-4045-0000
63.	5855 Imperial Street The Trustees of the Congregation of the Central Christian Assembly for the Central Tabernacle	3100-5855-0000
64.	5535 Short Street Trustees of the Deer Lake Congregation of Jehovah's Witnesses Burnaby Unit of New Westminster Jehovah's Witnesses	3190-5535-0000
65.	6112 Rumble Street 6138 Rumble Street Burnaby Chinese Evangelical Free Church	3420-6112-0000 3420-6138-0000
66.	5110 Marine Drive 5122 Marine Drive Evangelical Chinese Bible Church	3700-5110-0000 3700-5122-0000
67.	5462 Marine Drive International Society for Krishna Consciousness for Western Canada	3700-5462-0000
68.	7457 Edmonds Street Trustees of Gordon Congregation of Presbyterian Church of Canada	4310-7457-0000
69.	7717 19th Avenue Synod of the Diocese of New Westminster St. Alban the Martyr Anglican Church	4330-7717-0000
70.	8255 – 13th Avenue First Christian Reformed Church of New Westminster BC	4500-8255-0000
71.	8094 11 th Ave Church of the Nazarene (Canada Pacific District)	4560-8094-0000

72.	7103 – 10th Avenue Tenth Avenue Bible Chapel	4600-7103-0000
73.	7925 – 10th Avenue 7926 – 11th Avenue BC Association of Seventh-day Adventists	4600-7925-0000 4560-7926-0000
74.	3410 Boundary Road Pentecostal Assemblies of Canada CityLights Church	5105-3410-0000
75.	4830 Boundary Road Pentecostal Assemblies of Canada Iglesia Evangelica Pentecostal Emanuel	5105-4830-0000
76.	140 Esmond Avenue Maktab Tarighat Oveyssi Shahmaghsoudi (School of Islamic Sufism)	5175-0140-0000
77.	3426 Smith Avenue Chinese Taoism Kuan-Kung Association in Canada	5205-3426-0000
78.	271 Ingleton Avenue Grace Christian Chapel	5245-0271-0000
79.	4950 Barker Crescent Apostolic Church of Pentecost Vancouver Garden Village Apostolic Church	5595-4950-0000
80.	4812 Willingdon Avenue Willingdon Charitable Holdings Society Willingdon Church	5655-4812-0000
81.	5825 Nelson Avenue Nelson Avenue Community Church	5895-5825-0000
82.	6125 Nelson Avenue Governing Council of the Salvation Army in Canada	5895-6125-0000
83.	1410 Delta Avenue Christian & Missionary Alliance – Canadian Pacific District Brentwood Park Alliance Church	5945-1410-0000
84.	7175 Royal Oak Avenue Canadian Baptists of Western Canada Royal Oak Ministry Centre	6035-7175-0000

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| 85. | 7405 Royal Oak Avenue
The Parish of All Saints South Burnaby | 6035-7405-0000 |
| 86. | 6344 Sperling Avenue
Emmaus Lutheran Church | 6695-6344-0000 |
| 87. | 7485 Salisbury Avenue
Trustees of the Congregation of South Burnaby Church of Christ
South Burnaby Church of Christ | 6895-7485-0000 |
| 88. | 7540 - 6th Street
Westminster Bible Chapel | 7305-7540-0000 |
| 89. | 7195 Cariboo Road
Governing Council of the Salvation Army in Canada
Salvation Army Cariboo Hill Temple | 8045-7195-0000 |
| 90. | 7200 Cariboo Road
Cariboo Road Fellowship Society | 8045-7200-0000 |

Schedule “5” 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

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| 91. | 3891 Kingsway (partial exemption)
0920332 BC Ltd.
International Full Gospel Fellowship | 2690-3891-0000 |
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Schedule “6” 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

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|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| 92. | 4502 CPR R/W
Owned by Chevron Canada - used for Confederation Park Trail | 0210-4502-0000 |
| 93. | 3877 Eton Street
Owned by Greater Vancouver Water District - used for Burnaby Heights Park | 0400-3877-0000 |
| 94. | 104-4191 Hastings Street
Owned by No. 289 Cathedral Ventures LTD, leased to City of Burnaby – operating agreement with the CPO (Community Policy Office) | 0700-4191-0000 |

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| 95. | 8301 Forest Grove Drive
Owned by Greater Vancouver Water District - used by Forest Grove Park | 1276-8301-0000 |
| 96. | 178-9855 Austin Road
Owned by Lougheed Mall Holdings Corp, leased to City of Burnaby – operating agreement with the CPO (Community Policy Office) | 1990-9855-0000 |
| 97. | 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 |
| 98. | 2294 Douglas Road
Owned by Kebet Holdings LTD, leased to City of Burnaby – operating agreement with Progressive Housing Society | 5107-2294-0000 |
| 99. | 9181 University Crescent
Owned by Simon Fraser University - used for Richard Bolton Park | 8182-9181-5000 |
| 100. | Highland Park Line
Owned by BC Hydro - used for Cycle and Pedestrian Corridor from New Westminster to Vancouver | 9901-0163-0002 |

Schedule “7” 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 not for profit organization, and used for a purpose that is directly related to the purposes of the corporation

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|------|---------------------------------------------------------------------------|----------------|
| 101. | 204 – 3993 Henning Drive
St. Leonard’s Youth & Family Services Society | 1330-3993-0024 |
| 102. | 2702 Norland Avenue
Burnaby Association for Community Inclusion | 1560-2702-0000 |
| 103. | 4543 Canada Way
United Way of the Lower Mainland | 1770-4543-0000 |

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| 104. | 5289 Grimmer St
South Burnaby (BC/Yukon Command No. 83)
The Royal Canadian Legion (100% site, less portion for residential parking) | 3050-5289-0001 |
| 105. | 7181 Arcola Way
St. Leonard's Youth & Family Services Society | 3208-7181-0003 |
| 106. | 6688 Southoaks Crescent
National Nikkei Heritage & Cultural Centre (partial exemption) | 3261-6688-0000 |
| 107. | 5024 Rumble Street
Burnaby Neighbourhood House | 3420-5024-0000 |
| 108. | 518 S. Howard Avenue
Boys' and Girls' Clubs of South Coast BC | 6185-0518-0000 |
| 109. | 1409 Sperling Avenue
DSRF Down Syndrome Research Foundation | 6695-1409-0000 |
| 110. | 3400 Lake City Way
The Canadian Red Cross Society (partial exemption) | 7405-3400-0000 |

Schedule "8" of the Bylaw

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

Land or improvement owned or held by a person or organization and operated as a private hospital licensed under the Hospital Act or as a licensed community care facility, or registered assisted living residence under the Community Care and Assisted Living Act

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|------|------------------------------------------------------------|----------------|
| 111. | 7557 Sussex Avenue
The Fair Haven Homes Society | 5795-7557-0000 |
| 112. | 7451 Sussex Avenue
St. Michaels Centre Hospital Society | 5795-7451-0000 |