

**TO:** CHIEF ADMINISTRATIVE OFFICER **DATE:** 2022 August 24

**FROM:** ACTING CHIEF FINANCIAL OFFICER **FILE:** 7815-03

**SUBJECT: PERMISSIVE TAX EXEMPTIONS: 2023**

**PURPOSE:** To obtain approval for the granting of Permissive Exemptions from Property Taxation for the year 2023.

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**RECOMMENDATION:**

1. **THAT** Council authorize the City Solicitor to bring forward amendments to the *Burnaby Taxation Exemption Bylaw 2020*, as outlined in Sections 3.1 and 3.2 of this report, for the 2023 taxation year.

**REPORT****1.0 INTRODUCTION**

The permissive exemptions outlined in this report are an amendment to the *Burnaby Taxation Exemption Bylaw 2020*, and are recommended in accordance with Section 224 of the *Community Charter* and City Policy. Properties included in the *Burnaby Taxation Exemption Bylaw 2020*, and approved for a three (3) year term had to submit a confirmation application by 2022 June 30 in order to continue to receive the Permissive Tax Exemption for the remaining one (1) year of the bylaw. Any new applications had to provide supporting information and documentation to substantiate their application by the same deadline in order to receive permissive exemptions for the 2023 taxation year. Each application may be subject to a site visit by City staff, which may also involve the creation of a site survey plan.

In accordance with the *Community Charter*, the bylaw to permissively exempt properties from property taxation must be adopted by Council on or before October 31 of the year preceding the exemption period. Public notification listing each property receiving an exemption must be undertaken for two (2) consecutive weeks in a local newspaper prior to final adoption of the bylaw. This report provides details for all proposed new and denied applications, plus any proposed changes to existing recipients of a permissive exemption from taxation.

## 2.0 POLICY CONTEXT

The City's current Permissive Tax Exemption Policy was created in 2019 November. The policy ensures that charitable and not-for profit community organizations that provide services for the benefit of Burnaby residents, and that apply for a permissive tax exemption, are dealt with consistently and receive equal and fair treatment and consideration by providing the framework through which applications are assessed for eligibility. It outlines the administrative workings of the City's permissive tax exemption process, in line with Section 224 of the *Community Charter*.

The City's Permissive Tax Exemption Policy and the *Burnaby Taxation Exemption Bylaw 2020* also align with the following goals and sub-goals of the Corporate Strategic Plan:

- **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

## 3.0 AMENDMENTS TO MULTI-YEAR PERMISSIVE EXEMPTIONS

Schedule “A” of the *Burnaby Taxation Exemption Bylaw 2020* sets out the properties in the City that were approved for full or partial permissive tax exemptions for the 2021 to 2023 taxation years. Below is a summary of proposed amendments to Schedule “A” to change the exemption status of one property from partial to full exemption, and also to update the BC Assessment folio number for certain other properties (section 3.1 below). Also identified below are new applications proposed to be approved for permissive exemptions for 2023 (section 3.2) and not approved for any permissive exemption (section 4).

All properties listed in Schedule “A” of the *Burnaby Taxation Exemption Bylaw 2020*, will receive permissive exemptions for 2023.

### **3.1 Proposed Changes to Schedule “A”**

#### **Change from partial to full exemption**

**3905 Norland Avenue** **1560-3905-0000**  
**Vancouver Korean Full Gospel Church**

This organization was previously approved for partial exemption pursuant to sections 224(a) and 224(2)(c) of the *Community Charter* on the grounds that there was a pre-school operating on site. In the application received this year, the organization stated that the pre-school is no longer operating and the entire site is being used by the church. A site visit was conducted by City staff and it was confirmed that the Burnaby Montessori pre-school is no longer operating. The recommendation is therefore to approve this property for a full permissive exemption pursuant to sections 224(1) and 224(2)(f) of the *Community Charter*.

#### **Folio number update by BC Assessment (BCA)**

##### **#205 – 3713 Kensington Ave, Burnaby Association for Community Inclusion**

Folio number was previously pending creation in respect of Burnaby Association for Community Inclusion’s new tenancy at this site. BC Assessment has since created folio number 6545-3713-0010 in respect of Unit 205 - 3713 Kensington Avenue,

##### **#130 – 4946 Canada Way, Burnaby Association for Community Inclusion**

Folio number was changed in 2022 from 6493-4423-0130 to 1770-4946-7006 during a re-evaluation of existing folio numbers on that site, in order to reflect better the address and the folio number for the property.

##### **5485 Lane Street, Odd Squad Production Society**

This property is owned by the Provincial Rental Housing Corporation and was previously statutorily exempt from taxation. BC Assessment re-assessed the property this year to include the area that is now occupied by Odd Squad Production Society, and created folio number 3084-5487-7001 in respect thereof.

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It is recommended that the folio numbers for the following properties be updated or replaced, as applicable, with the following folio numbers:

<b>Property</b>	<b>Folio number</b>
#205 – 3713 Kensington Ave Burnaby Association for Community Inclusion	6545-3713-0010
#130 - 4946 Canada Way Burnaby Association for Community Inclusion	1770-4946-7006
5485 Lane Street Odd Squad Production Society	3084-5487-7001

### **3.2 Proposed Additions to Schedule “A” – New Applications**

The City has received four (4) new applications for the 2023 Property Tax year. It is the recommendation of staff that the following three (3) permissive exemption applications be approved for the 2023 taxation year, and that the properties be added to Schedule “A” of the *Burnaby Taxation Exemption Bylaw 2020*.

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

**#102-4350 Hastings Street** **0700-4350-0043**  
**Royal Canadian Legion North Burnaby Branch No. 148**

No concerns were raised with regard to this application. A site visit was conducted by City staff and a site plan was issued. The recommendation is to approve this property for a partial permissive exemption based on the site map created by City staff, indicating the area that should be taxable and the area that should be exempted. A small portion of the property used for hospitality will remain taxable, given that the nature of the activity does not align with City policy.

#### **Pursuant to sections 224(1) and 224(2)(d) of the *Community Charter*:**

**2038 Rosser Ave** **5585-2038-0000**  
**Celeste Redman Community Resource Centre**  
**Cameray Community Fund**

This City-owned property is occupied by Cameray Community Fund, operating as Cameray Child & Family Services. No concerns were raised with regard to this application. The recommendation is to approve this property for a full permissive exemption.

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

**6000 Sussex Ave** **5795-6000-0000**  
**The Trustees of the Congregation of Jubilee United Church Trustee**

This is a new location for the above church. No concerns were raised with regard to this application. A site visit was conducted by City staff and a site plan was issued. The recommendation is to approve this property for a full permissive exemption.

**4.0 PROPOSED NEW APPLICATION  
NOT RECOMMENDED FOR PERMISSIVE EXEMPTION**

Correspondence is sent by both mail and email to any applicant whom the City does not recommend for a permissive exemption. Where there is scope for the applicant to submit additional information in support of their application, or to appeal the decision, they were encouraged to do so. Of the four (4) new applications received, it is the recommendation of staff that the following new application be denied a permissive exemption. The reasons for denial are as follows:

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

The primary purpose of Wildlife Rescue Association of BC (WRA) is rescue and rehabilitation. WRA is a provincial body and while it has a physical location in the City of Burnaby, it does not provide any services which directly complement or extend existing City services or programs. The City also does not use the services provided by WRA. Based on the application information regarding primary user, it was determined that Burnaby residents are not the primary beneficiaries of their services (20% between members and volunteers). This is similar to their prior year application.

The recommendation is therefore to deny this application as the applicant does not meet the eligibility criteria *“Nature of Service – Complementary extension to municipal services and programs and Burnaby residents must be the primary beneficiaries of the service.”*

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## 5.0 BYLAW AMENDMENTS

In order to implement the permissive exemption changes outlined in this report, the following amendments to the *Burnaby Tax Exemption Bylaw 2020* are recommended:

- |              |  |
|--------------|--|
| Section 1    | To delete the reference to “2022” so that the permissive exemptions in Schedule “A” only apply to the 2023 taxation year; and  |
| Schedule “A” | To replace this schedule with a new Schedule “A” to incorporate the changes in Section 3.1 of this report, and to add the properties listed in Section 3.2 of this report. |

## 6.0 RECOMMENDATION

It is recommended that Council authorize the City Solicitor to bring forward amendments to the *Burnaby Taxation Exemption Bylaw 2020* to make the changes set out in Section 3.1 of this report, and to add the properties listed in Section 3.2 of this report, for the 2023 taxation year.



Bob Klimek  
ACTING CHIEF FINANCIAL OFFICER

BK:RR:EJ/kl:mt

Copied to: General Manager Planning and Development  
General Manager Lands and Facilities  
General Manager Recreation & Cultural Services  
City Clerk  
City Solicitor  
Area Assessor, BC Assessment