

CITY OF MAPLE RIDGE
 BYLAW NO. 7458-2018

A Bylaw to exempt from taxation, certain properties within
 the City of Maple Ridge

WHEREAS, pursuant to provisions of the Community Charter, S.B.C., 2003, Chapter 26, a Municipal Council may exempt certain land and improvements from taxation, where, in the opinion of the Municipal Council, the use of the land and improvements qualifies for exemption;

AND WHEREAS, the Municipal Council deems it expedient to exempt certain land and improvements;

NOW THEREFORE, the Municipal Council of the City of Maple Ridge in open meeting assembled, enacts as follows:

1. This Bylaw shall be cited for all purposes as Maple Ridge Tax Exemption Bylaw No. 7458-2018.
2. That in accordance with Section 224(2)(i) of the Community Charter, the following lands and improvements owned or held by an athletic or service club or association and used principally as a public park or recreation ground or for public athletic or recreational purposes be exempt from taxation:

	2018 Exempt Assessed Value	Estimated 2019 Exemption	Estimated 2020 Exemption	Estimated 2021 Exemption
a) Owned By: Scout Properties (BC/Yukon) Ltd Folio: 05299-0100-0 Address: 27660 Dewdney Trunk Road	\$ 1,780,000	\$ 22,322	\$ 23,103	\$ 23,935
b) Owned By: Girl Guides of Canada Folio: 05322-0300-1 Address: 26521 Ferguson Avenue	\$ 1,643,000	\$ 20,604	\$ 21,325	\$ 22,092
c) Portion of Land and Improvements owned by the City of Maple Ridge Leased to: Ridge Meadows Seniors Society Folio: 52700-0001-0 Address: 12148 224 Street	\$ 4,028,000	\$ 39,647	\$ 41,035	\$ 42,512
d) Owned By: Fraternal Order of Eagles, Maple Ridge Aerie #2831 Folio: 73878-0300-6 Address: 23461 132 Avenue	\$ 849,200	\$ 10,649	\$ 11,022	\$ 11,419
e) Owned By: Ruskin Community Hall Folio: 94856-0000-8 Address: 28395 96 Avenue	\$ 524,800	\$ 6,581	\$ 6,811	\$ 7,057

3. That in accordance with Section 224(2)(i) of the Community Charter, the following lands and improvements owned or held by an athletic or service club or association and used principally as a public park or recreation ground or for public athletic or recreational purposes be exempt from taxation; and in accordance with Section 225(2)(e) of the Community Charter, the following land and improvements that are eligible golf course property, being land maintained as a golf course be exempt from taxation:

	2018 Exempt Assessed Value	Estimated 2019 Exemption	Estimated 2020 Exemption	Estimated 2021 Exemption
a) Owned By: City of Maple Ridge Leased to: Region View Recreation Services (Public Golf Course) Folio: 21238-1001-1 Address: 20818 Golf Lane	\$ 2,266,300	\$ 26,898	\$ 27,839	\$ 28,843

4. That in accordance with Section 224(2)(a) of the Community Charter, the following land and improvements that are owned or held by a charitable, philanthropic, or other not for profit corporation, and the council considers are used for the same purpose be exempt from taxation:

	2018 Exempt Assessed Value	Estimated 2019 Exemption	Estimated 2020 Exemption	Estimated 2021 Exemption
a) Owned by: City of Maple Ridge Occupied by: Maple Ridge Search & Rescue Society Folio: 84120-0005-0 Address: 23598 Jim Robson Way	\$ 746,000	\$ 7,343	\$ 7,600	\$ 7,873

5. That in accordance with Section 224(2)(d) of the Community Charter, the interest in land and improvements owned by a public or local authority that are being used by a corporation or organization that would be eligible for exemption if the land and improvements were owned by that corporation or organization, shall be exempt from taxation:

	2018 Exempt Assessed Value	Estimated 2019 Exemption	Estimated 2020 Exemption	Estimated 2021 Exemption
a) Owned By: City of Maple Ridge Leased to: Maple Ridge Pitt Meadows Arts Council Folio: 31711-1000-0 Address: 11944 Haney Place	\$ 13,880,000	\$ 136,619	\$ 141,401	\$ 146,492
b) Owned By: Greater Vancouver Sewerage & Solid Waste Leased to: Ridge Meadows Recycling Society Folio: 84112-0001-0 Address: 10092 236 Street	\$ 1,781,000	\$ 17,530	\$ 18,144	\$ 18,797
c) Owned By: City of Maple Ridge Leased to: Katie's Place Folio: 84292-0100-0 Address: 10255 Jackson Road	\$ 280,500	\$ 2,761	\$ 2,858	\$ 2,960
d) Owned By: City of Maple Ridge Leased to: BC Society for the Prevention of Cruelty to Animals Folio: 84292-0257-0 Address: 10235 Jackson Road	\$ 3,327,000	\$ 32,747	\$ 33,893	\$ 35,114

6. That in accordance with Section 224(2)(f) of the Community Charter, in relation to property that is exempt under section 220(1)(h) [buildings for public worship], the following land and improvements, that have been deemed as necessary to the building set apart for public worship, be exempt from taxation:

	2018 Exempt Assessed Value	Estimated 2019 Exemption	Estimated 2020 Exemption	Estimated 2021 Exemption
a) Owned By: Wildwood Fellowship Church Folio: 05071-0100-5 Address: 10810 272 Street	\$ 482,100	\$ 6,046	\$ 6,257	\$ 6,482
b) Owned By: Ridge Meadows Open Door Church Folio: 10622-0100-0 Address: 11391 Dartford Street	\$ 261,300	\$ 3,277	\$ 3,391	\$ 3,514
c) Owned By: BC Conference of Mennonite Brethren Churches Inc. Folio: 20762-0305-0 Address: 20450 Dewdney Trunk Road	\$ 4,833,000	\$ 60,607	\$ 62,728	\$ 64,986
d) Owned By: Christian and Missionary Alliance-Canadian Pacific District Folio: 20804-0401-1 Address: 20399 Dewdney Trunk Road	\$ 730,800	\$ 9,164	\$ 9,485	\$ 9,827
e) Owned By: St. Paul's Evangelical Lutheran Church of Haney BC Folio: 20861-0100-4 Address: 12145 Laity Street	\$ 602,200	\$ 7,552	\$ 7,816	\$ 8,097
f) Owned By: St. John the Divine Anglican Church Folio: 20920-0100-1	\$ 597,000	\$ 7,486	\$ 7,749	\$ 8,027

Address: 21299 River Road		2018 Exempt Assessed Value	Estimated 2019 Exemption	Estimated 2020 Exemption	Estimated 2021 Exemption
g)	Owned By: Generations Christian Fellowship and Colleen Findlay Foundation Folio: 21034-0000-8 Address: 11601 Laity Street	\$ 1,633,000	\$ 20,478	\$ 21,195	\$ 21,958
h)	Owned By: Roman Catholic Archbishop of Vancouver Church Folio: 21140-0400-1 Address: 20285 Dewdney Trunk Road	\$ 1,059,000	\$ 13,280	\$ 13,745	\$ 14,240
i)	Owned By: Christian Reformed Church of Maple Ridge BC Folio: 21142-3300-3 Address: 20245 Dewdney Trunk Road	\$ 710,300	\$ 8,907	\$ 9,219	\$ 9,551
j)	Owned By: Burnett Fellowship Baptist Church Folio: 21190-0001-0 Address: 20639 123 Avenue	\$ 604,300	\$ 7,578	\$ 7,843	\$ 8,126
k)	Owned By: Church of Jesus Christ of Latter Day Saints in Canada Folio: 21255-0201-X Address: 11750 207 Street	\$ 715,700	\$ 8,975	\$ 9,289	\$ 9,624
l)	Owned By: Maple Ridge East Congregation of Jehovah's Witnesses Folio: 21335-2200-2 Address: 11770 West Street	\$ 754,400	\$ 9,460	\$ 9,791	\$ 10,144
m)	Owned By: Church of the Nazarene Folio: 41990-0000-8 Address: 21467 Dewdney Trunk Road	\$ 806,063	\$ 10,108	\$ 10,462	\$ 10,839
n)	Owned By: High Way Church Folio: 42162-0000-X Address: 21746 Lougheed Highway	\$ 887,900	\$ 11,134	\$ 11,524	\$ 11,939
o)	Owned By: Congregation of the Haney Presbyterian Church Folio: 42176-0000-8 Address: 11858 216 Street	\$ 997,500	\$ 12,509	\$ 12,947	\$ 13,413
p)	Owned By: Trustees of the Congregation of the Golden Ears United Church Folio: 42249-0100-6 Address: 22165 Dewdney Trunk Road	\$ 2,298,800	\$ 28,827	\$ 29,836	\$ 30,910
q)	Owned By: Maple Ridge Baptist Church Folio: 42331-0100-1 Address: 22155 Lougheed Highway	\$ 7,892,600	\$ 98,975	\$ 102,439	\$ 106,127
r)	Owned By: Governing Council of the Salvation Army in Canada Folio: 42345-0200-0 Address: 22188 Lougheed Highway	\$ 499,800	\$ 6,268	\$ 6,487	\$ 6,720
s)	Owned By: Roman Catholic Archbishop of Vancouver Folio: 52788-0000-8 Address: 22561 121 Avenue	\$ 272,200	\$ 3,413	\$ 3,533	\$ 3,660
t)	Owned By: Trustees of Webster's Corners United Church Folio: 63029-0100-5 Address: 25102 Dewdney Trunk Road	\$ 458,100	\$ 5,745	\$ 5,946	\$ 6,160
u)	Owned By: Parish of St. George (Maple Ridge) Folio: 63157-2001-1 Address: 23500 Dewdney Trunk Road	\$ 613,800	\$ 7,697	\$ 7,967	\$ 8,253
v)	Owned By: Christian Life Assembly Folio: 63163-2300-2 Address: 11756 232 Street	\$ 1,159,000	\$ 14,534	\$ 15,043	\$ 15,584

	2018 Exempt Assessed Value	Estimated 2019 Exemption	Estimated 2020 Exemption	Estimated 2021 Exemption
w) Owned By: Lord Bishop of New Westminster Folio: 94720-0001-0 Address: 27123 River Road	\$ 641,700	\$ 8,047	\$ 8,329	\$ 8,629
x) Owned By: Foursquare Gospel Church of Canada Folio: 94803-0100-3 Address: 28304 96 Avenue	\$ 482,100	\$ 6,046	\$ 6,257	\$ 6,482
y) Owned By: Apostles of Infinite Love, Canada Folio: 94906-0000-3 Address: 27289 96 Avenue	\$ 408,000	\$ 5,116	\$ 5,295	\$ 5,486

7. That in accordance with Section 224(2)(g) of the Community Charter, land or improvements used or occupied by a religious organization, as tenant or licensee, for the purpose of public worship or for the purposes of a hall that the council considers necessary to land or improvements so used or occupied, be exempt from taxation:

	2018 Exempt Assessed Value	Estimated 2019 Exemption	Estimated 2020 Exemption	Estimated 2021 Exemption
a) Owned By: 664589 BC Ltd Leased By: NorthRidge Foursquare Church Folio: 63220-0000-0 Address: 22899 Dewdney Trunk Road	\$ 1,128,000	\$ 14,145	\$ 14,640	\$ 15,167

8. That in accordance with Section 225(2)(b) of the Community Charter the following heritage lands and improvements shall be exempt from taxation:

	2018 Exempt Assessed Value	Estimated 2019 Exemption	Estimated 2020 Exemption	Estimated 2021 Exemption
a) Owned By: City of Maple Ridge Leased to: Maple Ridge Historical Society (St. Andrew's United Church) Folio: 31428-0000-1 Address: 22279 116 Avenue	\$ 307,000	\$ 3,022	\$ 3,128	\$ 3,240
b) Owned By: Prince David Temple Society (Masonic Lodge) Folio: 31429-0100-0 Address: 22272 116 Avenue	\$ 585,300	\$ 7,340	\$ 7,597	\$ 7,870
c) Owned By: City of Maple Ridge Leased to: Fraser Information Society (Old Japanese School House) Folio: 31492-0000-3 Address: 11739 223 Street	\$ 566,500	\$ 5,576	\$ 5,771	\$ 5,979
d) Owned By: City of Maple Ridge Leased to: Maple Ridge Historical Society (Haney House) Folio: 31790-0000-4 Address: 11612 224 Street	\$ 751,000	\$ 2,250	\$ 2,329	\$ 2,413
e) Owned By: City of Maple Ridge Leased to: Maple Ridge Historical Society (Haney Brick Yard Office and Haney Brick Yard House) Folio: 31962-0502-3 Address: 22520 116 Avenue	\$ 842,000	\$ 8,288	\$ 8,578	\$ 8,887

9. That in accordance with Section 224(2)(c) of the Community Charter, "land or improvements that the council considers would otherwise qualify for exemption under section 220 [general statutory exemptions] were it not for a secondary use", the council may, by the adoption of a bylaw, determine the proportions of the land and improvements that are to be exempt and taxable; and Section 224(2)(i) of the Community Charter, land or improvements owned or held by an athletic or service club or association and used principally as a public park or recreation ground or for public athletic or recreational purposes, shall be exempt from taxation as by the proportions set in accordance with Section 224(2)(c) of the Community Charter:

	2018 Exempt Assessed Value	Estimated 2019 Exemption	Estimated 2020 Exemption	Estimated 2021 Exemption
a) Land and Improvements owned by the City of Maple Ridge, herein called Cam Neely Arena, shall be exempted from 90% of taxation Folio: 84120-0002-0 Address: 23588 Jim Robson Way	\$ 4,795,000	\$ 47,197	\$ 48,849	\$ 50,607
b) Land and Improvements owned by the City of Maple Ridge, herein called the Golden Ears Winter Club, shall be exempted from 95% of taxation Folio: 84120-0004-0 Address: 23588 Jim Robson Way	\$ 3,216,000	\$ 31,655	\$ 32,763	\$ 33,942

Included within each of the exemptions 9(a) and 9(b) is a proportionate share (based on the square footage areas of Cam Neely Arena, The Golden Ears Winter Club, and the remainder of the building) of all entrances, lobbies, change rooms, stairs, elevators, hallways, foyers and other common use areas of the lands and improvements

10. The exemptions from taxation are for the year 2019.
11. The exemptions granted by this bylaw are without prejudice to any claim for entitlement to exemption based on any other provisions of the Community Charter or any other legislation.

READ a FIRST TIME the 25th day of September, 2018.

READ a SECOND TIME the 25th day of September, 2018.

READ a THIRD TIME the 25th day of September, 2018.

ADOPTED the 16th day of October, 2018.

PRESIDING MEMBER

CORPORATE OFFICER