

Permissive Tax Exemptions

Through the adoption of an annual bylaw, the City Council provides a permissive exemption from City taxation to certain groups and organizations, which are evaluated and chosen at the discretion of Council. The legal capacity to provide these permissive tax exemptions is through powers granted to the Council in the Community Charter.

The Community Charter legislation took effect on January 1, 2004 and as a requirement of this legislation the City must include in its Annual Report, a listing of each permissive tax exemption granted under the annual bylaw and the amount of taxes that would have been imposed on the property if it were not exempt for that year. Another provision of the Community Charter requires the City to advertise the proposed permissive tax exemption bylaw prior to its adoption. These changes incorporated into the Community Charter provide improved transparency into the City's dealings and allow for the public to provide input.

The purpose of granting permissive tax exemptions is to support organizations providing services considered to be an extension of City services and programs that are deemed to contribute to the well being of the community. In order for an organization to be considered for a permissive tax exemption they must submit an application requesting an exemption, with the exception of churches and schools. They must operate on a not-for-profit basis, they must be in good standing with the Registrar of Companies, and they must be apolitical and non-restrictive in their membership, executive, and event participation.

Permissive tax exemptions for churches and schools are handled differently. Churches and schools are granted a statutory exemption under the Community Charter, which provides for a general exemption from taxation over which the City Council does not have any legislative powers or authority. The exemptions granted under this legislation provide tax exemption for the main building and the land on which the building stands, leaving the remainder of the property as taxable. The City's permissive tax exemption policies grant an automatic permissive tax exemption for additional land and buildings not covered by the statutory exemption to a maximum of 2.023 hectares.

All permissive tax exemptions can be provided for the land or improvements of the property, or any combination thereof, in whole or in part. Partial exemptions are usually granted if only a portion of the property is used in conjunction with the criteria listed above.

To coincide with the statutory powers granted through the legislation of the Community Charter, the City Council has adopted guidelines pertaining to permissive tax exemptions as a whole and a set of more specific policies regarding what types of organizations will and will not be considered for permissive tax exemptions.

The guidelines are in place to:

- Prevent the downloading/offloading of services that are the responsibility of senior governments.
- Ensure that local residents are not subsidizing residents from other municipalities.
- Confirm that where a permissive tax exemption is granted that all residents of Maple Ridge have access to the service provided.
- Guarantee that property tax exemption does not provide for an unfair competitive advantage.
- Ascertain that the services fall under the responsibility of local government.

The Permissive Tax Exemptions granted for the 2016 taxation year are exempted under **Bylaw #7271-2016**, adopted on **October 11, 2016**.

2017 Permissive Tax Exemptions - Taxes Forgone

Property	Address	Taxes Foregone
Cam Neely Arena (90% exemption)	23448 105 Avenue	\$ 46,410
Fraternal Order of Eagles, Maple Ridge Aerie 2831	23461 132 Avenue	9,137
Girl Guides of Canada	26521 Ferguson Avenue	10,275
Golden Ears Winter Club (95% exemption)	23588 105 Avenue	33,339
Katie's Place	Unit 2 - 10235 Jackson Road	2,658
Maple Ridge Golf Course	20818 Golf Lane	33,677
Maple Ridge Pitt Meadows Arts Council	11944 Haney Place	149,662
Maple Ridge Search and Rescue Society	23598 105 Avenue	7,144
Ridge Meadows Recycling Society	10092 236 Street	17,364
Ridge Meadows Seniors Society	12148 224 Street	46,150
Ruskin Community Hall	28395 96 Avenue	5,341
Scout Properties (BC/Yukon) Ltd.	27660 Dewdney Trunk Road	19,227
Society for the Prevention of Cruelty to Animals	Unit 1 - 10235 Jackson Road	33,626

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Property	Address	Taxes Foregone
<u>Heritage</u>		
Haney Brick Yard Office & Haney Brick Yard House (Maple Ridge Historical Society)	22520 116 Avenue	\$ 5,612
Haney House (Maple Ridge Historical Society)	11612 224 Street	1,896
Masonic Lodge (Prince David Temple Society)	22272 116 Avenue	7,004
Old Japanese School House (Fraser Information Society)	11739 223 Street	3,849
St. Andrews United Church (Maple Ridge Historical Society)	22279 116 Avenue	2,831
<u>Churches</u>		
Apostles of Infinite Love, Canada	27289 96 Avenue	\$ 3,782
BC Conference of the Mennonite Brethren Churches Inc.	20450 Dewdney Trunk Road	67,530
Burnett Fellowship Baptist Church	20639 123 Avenue	4,956
Christian & Missionary Alliance – Canadian Pacific District	20399 Dewdney Trunk Road	6,487
Christian Reformed Church of Maple Ridge BC	20245 Dewdney Trunk Road	6,074
Church of the Nazarene	21467 Dewdney Trunk Road	7,187
Generations Christian Fellowship and Colleen Findlay Foundation	11601 Laity Street	14,546
Governing Council of the Salvation Army in Canada	22188 Lougheed Highway	6,668
High Way Church	21746 Lougheed Highway	7,984
Lord Bishop of New Westminster (St. John Evangelical)	27123 River Road	6,922
Maple Ridge Baptist Church	22155 Lougheed Highway	105,239
Maple Ridge Vineyard Christian Fellowship	22336 Dewdney Trunk Road	8,648
NorthRidge Church	22899 Dewdney Trunk Road	13,024
Parish of St. George, Maple Ridge	23500 Dewdney Trunk Road	5,306
Pentecostal Assemblies of Canada	11756 232 Street	11,441
Port Hammond United Church	11391 Dartford Street	2,545
President of the Lethbridge Stake (Mormon Church)	11750 207 Street	6,454
Roman Catholic Archbishop of Vancouver	22561 121 Street	2,440
Roman Catholic Archbishop of Vancouver Church	20285 Dewdney Trunk Road	10,244
Ruskin Gospel Church	28304 96 Avenue	4,487
St. John the Divine Anglican Church	21299 River Road	6,356
St. Paul's Evangelical Lutheran Church of Haney BC	12145 Laity Street	5,948
Timberline Ranch	22351 144 Avenue	386
Trustees of St. Andrews Congregation of the United Church of Canada	22165 Dewdney Trunk Road	33,710
Trustees of the Congregation of the Haney Presbyterian Church	11858 216 Street	8,937
Trustees of the Maple Ridge East Congregation of Jehovah's	11770 West Street	6,506
Trustees of Webster's Corner United Church	25102 Dewdney Trunk Road	4,124
Wildwood Fellowship Church	10810 272 Street	4,361
2017 Property Taxes Forgone Through Permissive Tax Exemptions		\$807,494