A Bylaw to exempt from property 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 property taxation, where, in the opinion of the Municipal Council, the use of the land and improvements qualifies for an exemption;

AND WHEREAS, the Municipal Council deems it expedient to exempt certain land and improvements for the years 2024-2027;

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

- 1. The properties described on "Schedule A" through "Schedule H"; which are attached to this bylaw, shall be exempt from property taxation for the years 2024-2027 provided that the lands, buildings, or portions of building thereon, continue to be used for the purpose for which tax exemption has been granted.
- 2. This Bylaw shall be cited for all purposes as Maple Ridge Property Tax Exemption Bylaw No. 7961-2023.
- 3. 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 26th day of September, 2023.

READ a SECOND TIME 26th day of September, 2023.

READ a THIRD TIME 26th day of September, 2023.

THIRD READING rescinded on the 10th day of October, 2023

RE-READ AS AMENDED a third time on the 10th day of October, 2023

ADOPTED the 24th day of October, 2023.

PRESIDING MEMBER

CORPORATE OFFICER

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"SCHEDULE A"

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 property taxation:

Owner/Lessee Name	Civic Address	Folio Number	Legal Description	Primary PID
Scout Properties (BC/Yukon) Ltd.	27660 Dewdney Trunk Road	05299-0100-0	Lot 1, Sec 17, TWP 15, NWD, PL NWP82116	014-874-229
Girl Guides of Canada	26521 Ferguson Avenue	05322-0300-1	Lot 1, Sec 7, TWP 15, NWD, PL NWP70434	002-388-189
Portion of Land and Improvements owned by the City of Maple Ridge/Leased to: Ridge Meadows Seniors Society	12148 224 Street	52700-0001-1	Lot 2, Sec 20, TWP 12, NWD, PL LMS 4011	024-607-525
Ruskin Community Hall	28395 96 Avenue	94856-0000-8	Lot 1, Sec 4, TWP 15, NWD, PL NWP4048	011-015-322

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"SCHEDULE B"

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 municipal property 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 property taxation:

Owner/Lessee Name	Civic Address	Folio Number	Legal Description	Primary PID
City of Maple Ridge/Leased to:				
Region View Recreation Services			Lot 1, DL 277, NWD, PL	
(Public Golf Course)	20818 Golf Lane	21238-1001-1	NWP84260	015-947-424

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"SCHEDULE C"

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 property taxation:

Owner/Lessee Name	Civic Address	Folio Number	Legal Description	Primary PID
City of Maple Ridge/Occupied By:				
Maple Ridge Search and Rescue				
Society	23598 Jim Robson Way	84120-0005-0	DL 275, NWD, PL LMP45108	N/A

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"SCHEDULE D"

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 property taxation:

Owner/Lessee Name	Civic Address	Folio Number	Legal Description	Primary PID
City of Maple Ridge/Leased to:				
Maple Ridge Pitt Meadows Arts				
Council	11944 Haney Place	31711-1000-0	N/A	N/A
Greater Vancouver Sewage & Solid			Lot B, DL 275, NWD, PL	
Waste/Leased to: Ridge Meadows			NWP7587	
Recycling Society	10092 236 Street	84112-0001-0	NWF1301	011-259-281
City of Maple Ridge/ Leased to:			Lot 2, Sec 3, TWP 12, NWD,	
Katie's Place	10255 Jackson Road	84292-0100-0	PL NWP38409	N/A
City of Maple Ridge/Leased to: BC			Lot A, Sec 3, TWP 12, NWD,	
Society for the Prevention of Cruelty			PL BCP43808	
to Animals	10235 Jackson Road	84292-0257-0	FL DUF43000	028-160-100

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"SCHEDULE E"

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 and not including any portion of the property used for a commercial purpose, be exempt from property taxation:

Owner/Lessee Name	Civic Address	Folio Number	Legal Description	Primary PID
			Lot 1, Sec 8, TWP 15, NWD,	
Wildwood Fellowship Church	10810 272 Street	05071-0100-5	PL NWP15658	010-090-797
			Lot 695, DL 278, NWD, PL	
Ridge Meadows Open Door Church	11391 Dartford St	10622-0100-0	NWP114	011-525-606
BC Conference of Mennonite			Lot 1, DL 222, NWD, PL	
Brethren Churches	20450 Dewdney Trunk Road	20762-0305-0	LMP40767	024-380-253
Christian & Missionary Alliance			Lot 1, DL 241, NWD, PL	
(Canadian Pacific District)	20399 Dewdney Trunk Road	20804-0401-1	NWP83237	015-254-399
St. Pauls Evangelical Lutheran				
Church of Haney BC	12145 Laity Street	20861-0100-4	DL 242, NWD	012-842-320
			Lot 331, DL 248, NWD, PL	
St. John the Divine Anglican Church	21299 River Road	20920-0100-1	NWP65523	003-630-421
Roman Catholic Archbishop of			Lot 1, DL 263, NWD, PL	
Vancouver Church	20285 Dewdney Trunk Road	21140-0400-1	NWP75684	008-434-271
Maple Ridge Christian Reformed			Lot 33, DL 263, NWD, PL	
Church	20245 Dewdney Trunk Road	21142-3300-3	NWP71910	004-613-333
			Lot 1, DL 276, NWD, PL	
Burnett Fellowship Baptist Church	20639 123 Avenue	21190-0001-0	LMP42697	024-551-741
Church of Jesus Christ of Latter Day			Lot 369, DL 277, NWD, PL	
Saints in Canada	11750 207 Street	21255-0201-X	NWP54899	005-333-504
Trustees of the Kanaka Creek			Lot 22, DL 280, NWD, PL	
Congregation of Jehovah's Witnesses	11770 West Street	21335-2200-2	NWP67774	000-556-505
Church of the Nazarene Canada			Lot B, DL 245, NWD, PL	
Pacific District	21467 Dewdney Trunk Road	41990-0000-8	NWP9007	011-402-911
			Lot 3, DL 247, NWD, PL	
High Way Church	21746 Lougheed Highway	42162-0000-X	NWP6664	011-228-393
Congregation of the Haney			Lot 324, DL 247, NWD, PL	
Presbyterian Church	11858 216 Street	42176-0000-8	NWP64655	003-471-951
Trustees of the Congregation of the			Lot C, DL 396, NWD, PL	
Golden Ears United Church	22165 Dewdney Trunk Road	42249-0100-6	NWP14898	006-588-697
			Lot A, DL 397, NWD, PL	
Maple Ridge Baptist Church	22155 Lougheed Highway	42331-0100-1	NWP67821	000-580-376
Governing Council of the Salvation			Lot A, DL 397, NWD, PL	
Army in Canada	22188 Lougheed Highway	42345-0200-0	NWP68759	000-933-295

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"SCHEDULE E" continued

Roman Catholic Archbishop of			Lot 24, Sec 20, TWP 12,	
Vancouver	22561 121 Avenue	52788-0000-8	NWD, PL NWP1161	012-020-389
Cornerstone Neighbourhood			Lot 5, Sec 14, TWP 12, NWD,	
Fellowship Baptist Church	25102 Dewdney Trunk Road	63029-0100-5	PL NWP3275	010-904-140
			Lot A, Sec 16, TWP 12, NWD,	
Parish of St. George (Maple Ridge)	23500 Dewdney Trunk Road	63157-2001-1	PL NWP83835	015-406-661
			Lot 22, Sec 16, TWP 12,	
Christian Life Assembly	11756 232 Street	63163-2300-2	NWD, PL NWP75454	008-243-123
Lord Bishop of New Westminster (St.			Lot 1, DL 433, NWD, PL	
John Evangelical)	27123 River Road	94720-0001-0	LMP28492	023-434-716
			Lot B, Sec 5, TWP 15, NWD,	
Apostles of Infinite Love, Canada	27289 96 Avenue	94906-0000-3	PL NWP11439	008-311-048
Jamia Riyadhul Jannah British				
Columbia Foundation	27079 River Road	94717-0000-0	DL 433, NWD	012-877-301

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"SCHEDULE F"

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 property taxation:

Owner/Lessee Name	Civic Address	Folio Number	Legal Description	Primary PID
474223 BC Ltd/Leased to:			Lot 381, DL 249, NWD, PL	
Northridge Foursquare Church	11601 Laity Street	21034-0000-8	NWP58286	005-703-808

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"SCHEDULE G"

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

Owner/Lessee Name	Civic Address	Folio Number	Legal Description	Primary PID
City of Maple Ridge/ Leased to:				
Maple Ridge Historical Society			Lot 4, DL 398, NWD, PL	
(St.Andrew's United Church)	22279 116 Avenue	31428-0000-1	NWP59018	005-724-431
			Lot 3, DL 398, NWD, PL	
Prince David Temple Society	22272 116 Avenue	31429-0100-0	NWP59018	001-421-336
City of Maple Ridge/Leased to:				
Fraser Information Society (Old			Lot 28, BLK 5, DL 398, NWD,	
Japanese School House)	11739 223 Street	31492-0000-3	PL NWP155	011-539-348
City of Maple Ridge/Leased to:				
Maple Ridge Historical Society			Lot 2, BLK 2, DL 398, NWD,	
(Haney House)	11612 224 Street	31790-0000-4	PL NWP155	011-538-449
City of Maple Ridge/Leased to:				
Maple Ridge Historical Society				
(Haney Brick Yard Office and Haney			Lot 2, DL 401, NWD, PL	
Brick Yard House)	22520 116 Avenue	31962-0502-3	NWP79665	012-350-371

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"SCHEDULE H"

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 property taxation as by the proportions set in accordance with Section 224(2)(c) of the Community Charter:

Owner/Lessee Name	Civic Address	Folio Number	Legal Description	Primary PID
Land and Improvements owned by				
the City of Maple Ridge, herein called				
Cam Neely Arena, shall be exempted			DL 275, 405, 406 & 408,	
from 90% of taxation	23588 Jim Robson Way	84120-0002-0	NWD, PL LMP45108	024-715-883
Land and Improvements owned by				
the City of Maple Ridge, herein called				
the Golden Ears Winter Club, shall be			DL 275, 405, 406 & 408,	
exempted from 95% of taxation	23588 Jim Robson Way	84120-0004-0	NWD, PL LMP45108	N/A

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.