

**CITY OF MAPLE RIDGE
BYLAW NO. 7271-2016**

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. 7271-2016”.
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:

	2016 Exempt Assessed Value	Estimated 2017 Exemption	Estimated 2018 Exemption	Estimated 2019 Exemption
a) Owned By: Ruskin Community Hall Folio: 94856-0000-8 Address: 28395 96 Avenue	338,900	5,341	5,509	5,688
b) Owned By: Girl Guides of Canada Folio: 05322-0300-1 Address: 26521 Ferguson Avenue	652,000	10,275	10,599	10,943
c) Owned By: Scout Properties (BC/Yukon) Ltd Folio: 05299-0100-0 Address: 27660 Dewdney Trunk Road	1,220,000	19,227	19,832	20,477
d) City of Maple Ridge Leased to: Ridge Meadows Seniors Society Folio: 52700-0001-0 Address: 12148 224 Street	3,766,000	46,150	47,603	49,151
e) Ridge Aerie #2831 Folio: 73878-0300-6 Address: 23461 132 Avenue	579,800	9,137	9,425	9,732

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:

	2016 Exempt Assessed Value	Estimated 2017 Exemption	Estimated 2018 Exemption	Estimated 2019 Exemption
a) Owned By: City of Maple Ridge Leased to: Maple Ridge Golf Course Ltd. (Public Golf Course) Folio: 21238-1001-1 Address: 20818 Golf Lane	2,257,900	33,677	34,737	35,867

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:

	2016 Exempt Assessed Value	Estimated 2017 Exemption	Estimated 2018 Exemption	Estimated 2019 Exemption
a) Owned by: City of Maple Ridge Occupied by: Maple Ridge Search & Rescue Society Folio: 84120-0005-0 Address: 23598 105 Avenue	583,000	7,144	7,369	7,609

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:

	2016 Exempt Assessed Value	Estimated 2017 Exemption	Estimated 2018 Exemption	Estimated 2019 Exemption
a) Owned By: City of Maple Ridge Cruelty to Animals Folio: 84292-0257-0 Address: 10235 Jackson Road	2,744,000	33,626	34,685	35,812
b) Owned By: City of Maple Ridge Leased to: Katie's Place Folio: 84292-0100-0 Address: 10255 Jackson Road	216,900	2,658	2,742	2,831
c) Owned By: Greater Vancouver Sewerage and Drainage District Leased to: Ridge Meadows Recycling Society Folio: 84112-0001-0 Address: 10092 236 Street	1,417,000	17,364	17,911	18,493
d) Owned By: City of Maple Ridge Leased to: Maple Ridge Pitt Meadows Arts Council Folio: 31711-1000-0 Address: 11944 Haney Place	12,213,000	149,662	154,376	159,394

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:

	2016 Exempt Assessed Value	Estimated 2017 Exemption	Estimated 2018 Exemption	Estimated 2019 Exemption
a) Owned By: Wildwood Fellowship Church Folio: 05071-0100-5 Address: 10810 272 Street	276,700	4,361	4,498	4,644
b) Owned By: Pt. Hammond United Church Folio: 10622-0100-0 Address: 11391 Dartford Street	161,500	2,545	2,625	2,711
c) Canadian Pacific District Folio: 20804-0401-1 Address: 20399 Dewdney Trunk Road	411,600	6,487	6,691	6,908

d)	of Haney BC Folio: 20861-0100-4 Address: 12145 Laity Street	377,400	5,948	6,135	6,334
e)	Owned By: St.John the Divine Anglican Church Folio: 20920-0100-1 Address: 21299 River Road	403,300	6,356	6,556	6,769
f)	Owned By: Roman Catholic Archbishop of Vancouver Church Folio: 21140-0400-1 Address: 20285 Dewdney Trunk Road	650,000	10,244	10,566	10,910
g)	Owned By: Christian Reformed Church of Maple Ridge BC Folio: 21142-3300-3 Address: 20245 Dewdney Trunk Road	385,400	6,074	6,265	6,469
h)	Owned By: Burnett Fellowship Baptist Church Folio: 21190-0001-0 Address: 20639 123 Avenue	314,500	4,956	5,113	5,279
i)	(Mormon Church) Folio: 21255-0201-X Address: 11750 207 Street	409,500	6,454	6,657	6,873
j)	Owned By: Trustees of the Maple Ridge East Congregation of Jehovah's Folio: 21335-2200-2 Address: 11770 West Street	412,800	6,506	6,710	6,929
k)	Owned By: The Church of the Nazarene Folio: 41990-0000-8 Address: 21467 Dewdney Trunk Road	456,055	7,187	7,414	7,655
l)	Owned By: High Way Church Folio: 42162-0000-X Address: 21746 Lougheed Highway	506,600	7,984	8,235	8,503
m)	Owned By: Trustees of the Congregation of the Haney Presbyterian Church Folio: 42176-0000-8 Address: 11858 216 Street	567,100	8,937	9,219	9,518
n)	Owned By: Trustees of St. Andrews Congregation of the United Church of Canada Folio: 42249-0100-6 Address: 22165 Dewdney Trunk Road	2,139,000	33,710	34,772	35,902
o)	Owned By: MR Baptist Church Folio: 42331-0100-1 Address: 22155 Lougheed Highway	6,677,800	105,239	108,554	112,082
p)	Owned By: Trustees of Webster's Corner United Church Folio: 63029-0100-5 Address: 25102 Dewdney Trunk Road	261,700	4,124	4,254	4,392

q)	Owned By: Pentecostal Assemblies of Canada Folio: 63163-2300-2 Address: 11756 232 Street	726,000	11,441	11,802	12,185
r)	(St.John Evangelical) Folio: 94720-0001-0 Address: 27123 River Road	439,200	6,922	7,140	7,372
s)	Owned By: Ruskin Gospel Church Folio: 94803-0100-3 Address: 28304 96 Avenue	284,700	4,487	4,628	4,778
t)	Owned By: Roman Catholic Archbishop of Vancouver Folio: 52788-0000-8 Address: 22561 121 Avenue	154,800	2,440	2,516	2,598
u)	Owned By: The BC Conference of the Mennonite Brethren Churches Inc. Folio: 20762-0305-0 Address: 20450 Dewdney Trunk Road	4,285,000	67,530	69,657	71,921
v)	Owned By: The Parish of St. George, Maple Ridge Folio: 63157-2001-1 Address: 23500 Dewdney Trunk Road	336,700	5,306	5,473	5,651
w)	Owned By: Generations Christian Fellowship and Colleen Findlay Foundation Folio: 21034-0000-8 Address: 11601 Laity Street	923,000	14,546	15,004	15,492
x)	Owned By: Apostles of Infinite Love, Canada Folio: 94906-0000-3 Address: 27289 96 Avenue	240,000	3,782	3,901	4,028
y)	Owned By: Timberline Ranch Folio: 52982-0000-X Address: 22351 144 Avenue	24,500	386	398	411
z)	Owned By: Governing Council of the Salvation Folio: 42345-0200-0 Address: 22188 Lougheed Highway	423,100	6,668	6,878	7,101

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:

	2016 Exempt Assessed Value	Estimated 2017 Exemption	Estimated 2018 Exemption	Estimated 2019 Exemption
a) Leased By: Maple Ridge Vineyard Christian Fellowship Folio: 31594-0000-1 Address: 22336 Dewdney Trunk Road	548,600	8,646	8,918	9,208
b) Leased By: NorthRidge Church Folio: 63220-0000-0 Address: 22899 Dewdney Trunk Road	826,400	13,024	13,434	13,871

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

	2016 Exempt Assessed Value	Estimated 2017 Exemption	Estimated 2018 Exemption	Estimated 2019 Exemption
a) Owned By: City of Maple Ridge Leased to: The Maple Ridge Historical Society (Haney House) Folio: 31790-0000-4 Address: 11612 224 Street	420,000	1,896	1,956	2,019
b) Owned By: City of Maple Ridge Leased to: The Maple Ridge Historical Society (Haney Brick Yard Office and Haney Brick Yard House) Folio: 31962-0502-3 Address: 22520 116 Avenue	458,000	5,612	5,789	5,977
c) Owned By: City of Maple Ridge Leased to: The Maple Ridge Historical Society (St. Andrew's United Church) Folio: 31428-0000-1 Address: 22279 116 Avenue	231,000	2,831	2,920	3,015

d)	Owned By: City of Maple Ridge Japanese School House) Folio: 31492-0000-3 Address: 11739 223 Street	314,100	3,849	3,970	4,099
e)	Owned By: Prince David Temple Society (Masonic Lodge) Folio: 31429-0100-0 Address: 22272 116 Avenue	444,400	7,004	7,224	7,459

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:

	2016 Exempt Assessed Value	Estimated 2017 Exemption	Estimated 2018 Exemption	Estimated 2019 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: 23448 105 Avenue	3,787,200	46,410	47,871	49,427
b)	Maple Ridge, herein called the Golden Ears Winter Club, shall be exempted from 95% of taxation Folio: 84120-0004-0 Address: 23588 105 Avenue	2,720,610	33,339	34,389	35,507

Included within each of the exemptions 10(a) and 10(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 as herein before noted applies for the year 2017.
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 6th day of September, 2016.

READ a SECOND TIME the 6th day of September, 2016.

READ a THIRD TIME the 6th day of September, 2016.

ADOPTED the 11th day of October, 2016.

PRESIDING MEMBER

CORPORATE OFFICER