

Permissive Tax Exemptions

Through the adoption of a 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 2020 - 2023 taxation years are exempted under Bylaw #7568-2019, adopted on October 15, 2019 and amended under Bylaw #7670-2020, adopted on October 13, 2020.

2021 Permissive Tax Exemptions - Taxes Forgone		
Property	Address	Taxes Foregone
BC Society for the Prevention of Cruelty to Animals	10235 Jackson Road	\$ 38,080
Cam Neely Arena (90% exemption)	23588 Jim Robson Way	43,220
Fraternal Order of Eagles	23461 132 Avenue	27,464
Girl Guides of Canada	26521 Ferguson Avenue	17,867
Golden Ears Winter Club (95% exemption)	23588 Jim Robson Way	24,985
Katie's Place	10255 Jackson Road	4,235
Region View Recreation Services (Maple Ridge Golf Course)	20818 Golf Lane	25,091
Maple Ridge Pitt Meadows Arts Council	11944 Haney Place	100,644

Permissive Tax Exemptions

Property	Address	Taxes Foregone
Maple Ridge Search and Rescue Society	23598 Jim Robson Way	6,232
Ridge Meadows Recycling Society	10092 236 Street	23,277
Ridge Meadows Seniors Society	12148 224 Street	44,094
Ruskin Community Hall	28395 96 Avenue	6,716
Scout Properties (BC/Yukon) Ltd.	27660 Dewdney Trunk Road	21,460
Heritage		
Haney Brick Yard Office & Haney Brick Yard House (Maple Ridge Historical Society)	22520 116 Avenue	\$ 7,147
Haney House (Maple Ridge Historical Society)	11612 224 Street	2,408
Masonic Lodge (Prince David Temple Society)	22272 116 Avenue	9,006
Old Japanese School House (Fraser Information Society)	11739 223 Street	5,513
St. Andrews United Church (Maple Ridge Historical Society)	22279 116 Avenue	3,173
Churches		
Apostles of Infinite Love, Canada	27289 96 Avenue	\$ 5,825
BC Conference of Mennonite Brethren Churches Inc.	20450 Dewdney Trunk Road	68,867
Burnett Fellowship Baptist Church	20639 123 Avenue	8,191
Christian Life Assembly	11756 232 Street	13,671
Christian & Missionary Alliance – Canadian Pacific District	20399 Dewdney Trunk Road	9,923
Church of Jesus Christ of Latter Day Saints in Canada	11750 207 Street	9,668
Church of the Nazarene	21467 Dewdney Trunk Road	9,732
Congregation of the Haney Presbyterian Church	11858 216 Street	12,176
Foursquare Gospel Church of Canada	28304 96 Avenue	6,878
Governing Council of the Salvation Army in Canada	22188 Lougheed Highway	9,742
High Way Church	21746 Lougheed Highway	10,721
Jamia Riyadhul Jannah British Columbia Foundation	27079 River Road	2,399
Lord Bishop of New Westminster (St. John Evangelical)	27123 River Road	8,045
Maple Ridge Baptist Church	22155 Lougheed Highway	112,455
Maple Ridge Christian Reformed Church	20245 Dewdney Trunk Road	9,292
NorthRidge Foursquare Church	11601 Laity Street	25,366
Parish of St. George, Maple Ridge	23500 Dewdney Trunk Road	6,703
Ridge Meadows Open Door Church	11391 Dartford Street	3,321
Roman Catholic Archbishop of Vancouver	22561 121 Avenue	3,297
Roman Catholic Archbishop of Vancouver Church	20285 Dewdney Trunk Road	13,314
St. John the Divine Anglican Church	21299 River Road	7,209
St. Paul's Evangelical Lutheran Church of Haney BC	12145 Laity Street	8,156
Trustees of the Congregation of the Golden Ears United Church	22165 Dewdney Trunk Road	32,542
Trustees of the Kanaka Creek Congregation of Jehovah's Witnesses	11770 West Street	9,837
Trustees of Webster's Corner United Church	25102 Dewdney Trunk Road	5,929
Wildwood Fellowship Church	10810 272 Street	5,438
2021 Property Taxes Forgone Through Permissive Tax Exemptions		\$829,309