



City of Richmond

Report to Council

To: Richmond City Council
From: Ivy Wong, CMA
Revenue Manager
Date: October 17, 2006
File:
Re: **Additions to Tax Exemption Bylaw 8114 to Include the Watermania and Richmond Ice Centre**

Staff Recommendation

1. That second and third reading of Property Tax Exemption Bylaw No. 8114 be rescinded;
2. That second reading of Property Tax Exemption Bylaw No. 8114 be moved and seconded;
3. That Schedule K to Property Tax Exemption Bylaw No. 8114 be amended to add the following two properties pursuant to Section 224(2)(i) of the Community Charter:
 - 14300 Entertainment Boulevard (Watermania); and
 - 14140 Triangle Road (Richmond Ice Centre)as outlined in Attachment 1 of the report dated October 17, 2006 from the Revenue Manager;
4. That second reading of Property Tax Exemption Bylaw No. 8114 be given as amended
5. That Property Tax Exemption Bylaw No. 8114 be given third reading.

Ivy Wong, CMA
Revenue Manager
(4046)

FOR ORIGINATING DEPARTMENT USE ONLY		
CONCURRENCE OF GENERAL MANAGER		
REVIEWED BY TAG	YES <input checked="" type="checkbox"/>	NO <input type="checkbox"/>
REVIEWED BY CAO	YES <input checked="" type="checkbox"/>	NO <input type="checkbox"/>

Staff Report

Origin

In 2003, BC Assessment notified the City that the Watermania and Richmond Ice Centre properties at 14300 Entertainment Boulevard and 14140 Triangle Road would not be eligible for permissive exemptions due to the fact that these are leased properties and not owned by the City. In 2006, municipal taxes and taxes paid to other agencies totalled in excess of \$792,000.

Analysis

In a recent court decision, it was determined that properties leased to a non-profit service group to be used principally for public athletic or recreation purposes may be exempt of taxes if the property was included in the municipality's tax exemption bylaw.

Staff discussed this ruling in relation to our Watermania and Ice Centre properties with Mr. Lee, Senior Appraiser and permissive exemption expert at BC Assessment. Mr. Lee concluded that there are similarities to the court decision and our properties in that both are held or leased by entities eligible for permissive exemptions under the Community Charter. He stated that as long as the properties are for public use and are included in the City's 2007 permissive exemption bylaw, BC Assessment would consider the properties for exemption.

Financial Impact

In 2006, property taxes for both locations totalled in excess of \$792,000. Included in this amount is approximately \$425,000 in payments to other agencies.

Conclusion

Adding the Watermania and the Richmond Ice Centre properties to Schedule K of Tax Exemption Bylaw 8114 (Attachment 1) will result in cost savings to the City.



Ivy Wong, CMA
Revenue Manager
(4046)

IW:iw

SCHEDULE K to BYLAW 8114

- 1. Civic Address:** 11851 Westminster Highway

Assessment Roll No: 054-767-404 **PID** 013 096 435

Legal Description: Section 1 Block 4 North Range 6 West Except: Firstly: Part Shown on Plan 4772, Secondly: Part on Highway Plan 21735, Thirdly: Part on SRW Plan 54042 New Westminster District

Owner/holder: Kinsmen Club of Richmond
- 2. Civic Address:** **6820 Gilbert Road**

Assessment Roll No: 059-216-001 **PID** 017 844 525

Legal Description: Lot A Section 8 Block 4 North Range 6 West, New Westminster District Plan LMP 5323

Owner/holder: Richmond Tennis Club
- 3. Civic Address:** **6133 Bowling Green Road**

Assessment Roll No: 059-477-003 **PID** 009 300 261

Legal Description: 0.706 ha (1.745 acre) portion of Lot 26, Except that part in Plan LMP39941 Section 8 Block 4 North Range 6 West New Westminster District Plan 24068

Owner/holder: Richmond Lawn Bowling Club
- 4. Civic Address:** **5540 Hollybridge Way**

Assessment Roll No: 057-590-001 **PID** 007 250 983

Legal Description: Lot 73 Except: Part Subdivided by Plan 48002; Sections 5 and 6 Block 4 North Range 6 West New Westminster District Plan 36115

Owner/holder: Richmond Winter Club

SCHEDULE K to BYLAW 8114

5. **Civic Address:** **2220 Chatham Street**
- Assessment Roll No:** 088-500-046 **PID 004-276-159**
- Legal Description:** Block 3 N Range 7W Section 4 Parcel D, Except Plan REF 43247, EXP 60417, REF 10984 File NO 1000-14-045
- Owner/holder:** Scotch Pond Heritage
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6. **Civic Address:** **4780 Blundell Road**
- Assessment Roll No:** 097-842-000 **PID 001-145-801**
- Legal Description:** Lot 2 Block 4 N Range 7 W New Westminster District Plan 3892
- Owner/holder:** Girl Guides of Canada
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7. **Civic Address:** **7760 River Road**
- Assessment Roll No:** 082-479-000 **PID 009 311 998**
- Legal Description:** Part Lot 2 Except: Firstly; Part Subdivided by Plan 28458; Secondly; Parcel "C" (Bylaw Plan 62679); Thirdly: Parcel G (Bylaw Plan 80333); Sections 29 and 32 Block 5 North Range 6 West New Westminster District Plan 24230
- Owner/holder:** Richmond Rod and Gun Club
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8. **Civic Address:** **7411 River Road**
- Assessment Roll No:** 083-465-000 **PID 007 206 518**
- Legal Description:** 2.26 acre portion of Lot "N" Except: Part Subdivided by Plan 35001, Fractional Section 6 and of Sections 5, 7 and 8 Block 4 North Range 6 West and of Fractional Section 32 Block 5 North Range 6 West New Westminster District Plan 23828 (see R083-466-000, R083-467-000, R083-467-505 for remainder)
- Owner/holder:** Navy League of Canada National Council, c/o Richmond/Delta Branch, Box 43130, Richmond, BC, V6Y 3Y3

SCHEDULE K to BYLAW 8114

9. **Civic Address:** **14140 Triangle Road**
- Assessment Roll No:** 031-968-086 **PID** 023-510-692
- Legal Description:** Lot 2 Section 33 Block 4 North Range 5 West NWD Plan
 LMP29486
- Owner/holder:** City of Richmond, 6911 No. 3 Road, Richmond, BC, V6Y 2C1
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10. **Civic Address:** **14300 Entertainment Boulevard**
- Assessment Roll No.:** 031-969-003 **PID** 023-672-269
- Legal Description:** Lot C Section 33 Block 4 North Range 5 West NWD Plan
 LMP31752
- Owner/holder:** City of Richmond, 6911 No. 3 Road, Richmond, BC, V6Y 2C1