

**City of Maple Ridge  
Bylaw No. 7961-2023**

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 26<sup>th</sup> day of September, 2023.

**READ** a SECOND TIME 26<sup>th</sup> day of September, 2023.

**READ** a THIRD TIME 26<sup>th</sup> day of September, 2023.

**THIRD READING** rescinded on the 10<sup>th</sup> day of October, 2023

**RE-READ AS AMENDED** a third time on the 10<sup>th</sup> day of October, 2023

**ADOPTED** the \_\_\_\_\_ day of \_\_\_\_\_, 2023.

---

PRESIDING MEMBER

---

CORPORATE OFFICER

**City of Maple Ridge  
Bylaw No. 7961-2023**

A Bylaw to exempt from property taxation, certain properties within the City of Maple Ridge

---

**“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:

| <b>Owner/Lessee Name</b>   | <b>Civic Address</b>     | <b>Folio Number</b> | <b>Legal Description</b>                | <b>Primary PID</b> |
|--|--------------------------|---------------------|---|--------------------|
| 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        |

**City of Maple Ridge  
Bylaw No. 7961-2023**

A Bylaw to exempt from property taxation, certain properties within the City of Maple Ridge

---

**“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:<br>Region View Recreation Services<br>(Public Golf Course) | 20818 Golf Lane | 21238-1001-1 | Lot 1, DL 277, NWD, PL<br>NWP84260 | 015-947-424 |

**City of Maple Ridge  
Bylaw No. 7961-2023**

A Bylaw to exempt from property taxation, certain properties within the City of Maple Ridge

---

**“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:<br>Maple Ridge Search and Rescue<br>Society | 23598 Jim Robson Way | 84120-0005-0 | DL 275, NWD, PL LMP45108 | N/A         |

**City of Maple Ridge  
Bylaw No. 7961-2023**

A Bylaw to exempt from property taxation, certain properties within the City of Maple Ridge

---

**“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:

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

**City of Maple Ridge  
Bylaw No. 7961-2023**

A Bylaw to exempt from property taxation, certain properties within the City of Maple Ridge

**“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:

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

**City of Maple Ridge  
Bylaw No. 7961-2023**

A Bylaw to exempt from property taxation, certain properties within the City of Maple Ridge

---

“SCHEDULE E” continued

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

**City of Maple Ridge  
Bylaw No. 7961-2023**

A Bylaw to exempt from property taxation, certain properties within the City of Maple Ridge

---

**“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:<br>Northridge Foursquare Church | 11601 Laity Street | 21034-0000-8 | Lot 381, DL 249, NWD, PL<br>NWP58286 | 005-703-808 |



**City of Maple Ridge  
Bylaw No. 7961-2023**

A Bylaw to exempt from property taxation, certain properties within the City of Maple Ridge

---

**“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:

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

**City of Maple Ridge  
Bylaw No. 7961-2023**

A Bylaw to exempt from property taxation, certain properties within the City of Maple Ridge

---

**“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 from 90% of taxation             | 23588 Jim Robson Way | 84120-0002-0 | DL 275, 405, 406 & 408, 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 exempted from 95% of taxation | 23588 Jim Robson Way | 84120-0004-0 | DL 275, 405, 406 & 408, 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.

**City of Maple Ridge**

**TO:** His Worship Mayor Dan Ruimy  
and Members of Council

**MEETING DATE:** September 12, 2023  
**FILE NO:** 05-1970-04

**FROM:** Chief Administrative Officer

**MEETING:** COW

**SUBJECT:** 2024-2027 Permissive Tax Exemptions

**EXECUTIVE SUMMARY:**

The Community Charter provides Council with the authority to exempt certain types of properties from municipal property taxation for up to ten years. The bylaw attached to this report authorizes permissive exemptions for four years: 2024 through 2027. Council's policy direction in this area is based on the fundamental principle that the City will not grant property tax exemptions to organizations providing services on a private or for profit basis, or where the service is the responsibility of senior governments. If exemptions were granted in these instances then tax payers would be funding programs that were not intended to be funded by property taxes. This policy framework was reviewed at the July 11, 2023, Audit & Finance Committee meeting. No changes to the policy framework were contemplated as a result of the review.

Over the past several years, Council has maintained limited growth in Permissive Tax Exemptions recognizing that any increase in exemptions results in a shift of the tax revenue to be collected from the remaining taxable properties.

In accordance with the Community Charter and Council policies 5.16 to 5.23, the properties listed in Bylaw No. 7961-2023 are recommended for property tax exemption for the 2024-2027 taxation years.

**RECOMMENDATION:**

**That Maple Ridge Tax Exemption Bylaw No. 7961-2023 be given first, second and third readings.**

**DISCUSSION:****a) Background Context:**

The Community Charter provides for a general exemption from taxation over which Council does not have any legislative authority. This includes properties such as schools, public hospitals, buildings set apart for public worship and provincial and municipally held public buildings and land. B.C. Assessment determines which properties qualify for statutory exemption according to the Community Charter.

The statutory exemption provided to places of public worship only provides for the building used for worship and the land on which it stands, leaving any remaining land and improvements as taxable. Council policy 5.20 confirms that places of public worship will also receive a permissive tax exemption for an additional hall and the entire parcel of land, to a maximum of 5 acres. Buildings other than those used for worship and the hall are subject to taxation, as are any portions of the property deemed to be used for a commercial purpose, as determined by BC Assessment. The statutory exemption offered to places of public worship is not available for those that lease, rather than own, property; Council's policy framework confirms that a permissive exemption will be provided in this instance.

The Community Charter also provides Council with the authority to exempt certain other properties from municipal taxation by adopting a bylaw authorizing permissive tax exemptions for up to ten years. These can be land and improvements that are used by not-for-profit organizations that are deemed to contribute to the well-being of the community or private institutions licensed under other legislation such as the *Hospital Act and Community Care Facility Act*. The bylaw attached to this report authorizes exemptions for a period of four years. Should there be any changes to the eligibility status of properties following the adoption of bylaw 7961-2023, staff will bring forward an amending bylaw as needed.

Permissive exemptions can also be granted by Council for heritage properties and portions of a property used for municipal purposes (e.g. parts of Planet Ice, the curling rink and the Ridge Meadows Seniors Society).

Council's policy direction is intended to prevent the downloading of services that are the responsibility of senior governments and to ensure local residents are not subsidizing residents from other municipalities. They also establish that where a permissive tax exemption is granted all residents of Maple Ridge have access to the service provided and make certain that the property tax exemption does not provide for an unfair competitive advantage. The services provided by the organization are to be an extension of Municipal services and programs and fall under the responsibility of local government.

A Tax Exemption Bylaw adopted by Council specifically applies to the Municipal tax levies on the Property Tax Notice. At this time, the School Act and the Hospital District Act also provide for exemptions from other taxing authorities for properties included in the bylaw.

The Community Charter requires the contents of the proposed taxation exemption bylaw be publicly posted and included in a newspaper prior to its adoption. The notice will include a description of each property and the estimated tax exemption for 2024 and subsequent three years. Churches that receive a statutory exemption are not included in the notice. The City's Annual Report also includes information on all permissive exemptions granted.

**b) Desired Outcome:**

Council must adopt the Tax Exemption Bylaw before October 31, 2023, to exempt properties from municipal property taxation for 2024-2027.

**c) Citizen/Customer Implications:**

Permissive exemptions are designed to support those services that complement City programs. Inadequate funding from senior governments sometimes results in agencies turning to local government for assistance. The sources of municipal funding are limited and providing exemptions to those groups that fall under the responsibility of senior governments is not feasible.

All applicants that received an exemption for the 2023 taxation year are recommended for a permissive tax exemption for 2024 through 2027.

**d) Business Plan/Financial Implications:**

Based on 2023 assessed values and using the estimated tax increase for 2024 from the most recent Financial Overview Report, the estimated amount attributable to all the 2024 proposed tax exemptions for the municipal portion of taxes is \$891 thousand. Total exemptions for the proposed 2024-2027 bylaw are estimated at \$3.8 million. The 2023-2026 financial plan estimates tax revenue in excess of \$113 million for 2024. The proposed exemptions equate to less than 1% of annual tax revenues.

**e) Policy Implications:**

The applicants recommended for exemption are aligned with the adopted policies.

**f) Alternatives:**


Granting tax exemptions leads to a tax shift to other taxpayers, most notably in the Residential Class. An option for Council is to provide a financial grant to assist those organizations providing community services that Council wishes to support. Grants are an annual budget decision and are limited to one year. Council has used this option from time to time. Providing grants does not relieve senior levels of government from their responsibility to the community. Therefore, the potential for downloading costs to the City is somewhat reduced.

**CONCLUSIONS:**

The attached bylaw proposes to provide permissive tax exemptions in alignment with Council's policy framework and will apply for the years 2024 – 2027. The bylaw must be adopted before October 31, 2023, in order for BC Assessment to enact its provisions. Any changes to eligible properties will be addressed through a bylaw amendment.



Prepared by: Catherine Nolan, CPA, CGA  
Deputy Director of Finance



Approved by: Trevor Thompson, BBA, CPA, CGA  
Director of Finance



Concurrence: Scott Hartman  
Chief Administrative Officer

**City of Maple Ridge  
Bylaw No. 7961-2023**

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 \_\_\_\_\_ day of \_\_\_\_\_, 2023.

READ a SECOND TIME \_\_\_\_\_ day of \_\_\_\_\_, 2023.

READ a THIRD TIME \_\_\_\_\_ day of \_\_\_\_\_, 2023.

RECONSIDERED AND ADOPTED the \_\_\_\_\_ day of \_\_\_\_\_, 2023.

\_\_\_\_\_  
PRESIDING MEMBER

\_\_\_\_\_  
CORPORATE OFFICER

**City of Maple Ridge  
Bylaw No. 7961-2023**

A Bylaw to exempt from property taxation, certain properties within the City of Maple Ridge

---

**"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,<br>PL NWP82116 | 014-874-229 |
| Girl Guides of Canada   | 26521 Ferguson Avenue    | 05322-0300-1 | Lot 1, Sec 7, TWP 15, NWD,<br>PL NWP70434  | 002-388-189 |
| Portion of Land and Improvements<br>owned by the City of Maple<br>Ridge/Leased to: Ridge Meadows<br>Seniors Society | 12148 224 Street         | 52700-0001-0 | Lot 2, Sec 20, TWP 12, NWD,<br>PL LMS4011  | 024-607-525 |
| Fraternal Order of Eagles   | 23461 132 Avenue         | 73878-0300-6 | Lot 3, Sec 28, TWP 12, NWD,<br>PL NWP13167 | 009-781-455 |
| Ruskin Community Hall   | 28395 96 Avenue          | 94856-0000-8 | Lot 1, Sec 4, TWP 15, NWD,<br>PL NWP4048   | 011-015-322 |

**City of Maple Ridge  
Bylaw No. 7961-2023**

A Bylaw to exempt from property taxation, certain properties within the City of Maple Ridge

---

**"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:<br>Region View Recreation Services<br>(Public Golf Course) | 20818 Golf Lane | 21238-1001-1 | Lot 1, DL 277, NWD, PL<br>NWP84260 | 015-947-424 |



**City of Maple Ridge  
Bylaw No. 7961-2023**

A Bylaw to exempt from property taxation, certain properties within the City of Maple Ridge

---

**"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:<br>Maple Ridge Search and Rescue<br>Society | 23598 Jim Robson Way | 84120-0005-0 | DL 275, NWD, PL LMP45108 | N/A         |

**City of Maple Ridge  
Bylaw No. 7961-2023**

A Bylaw to exempt from property taxation, certain properties within the City of Maple Ridge

---

**"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:<br>Maple Ridge Pitt Meadows Arts<br>Council               | 11944 Haney Place  | 31711-1000-0 | N/A                                       | N/A         |
| Greater Vancouver Sewage & Solid<br>Waste/Leased to: Ridge Meadows<br>Recycling Society  | 10092 236 Street   | 84112-0001-0 | Lot B, DL 275, NWD, PL<br>NWP7587         | 011-259-281 |
| City of Maple Ridge/ Leased to:<br>Katie's Place   | 10255 Jackson Road | 84292-0100-0 | Lot 2, Sec 3, TWP 12, NWD,<br>PL NWP38409 | N/A         |
| City of Maple Ridge/Leased to: BC<br>Society for the Prevention of Cruelty<br>to Animals | 10235 Jackson Road | 84292-0257-0 | Lot A, Sec 3, TWP 12, NWD,<br>PL BCP43808 | 028-160-100 |

**City of Maple Ridge  
Bylaw No. 7961-2023**

A Bylaw to exempt from property taxation, certain properties within the City of Maple Ridge

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

**City of Maple Ridge  
Bylaw No. 7961-2023**

A Bylaw to exempt from property taxation, certain properties within the City of Maple Ridge

---

“SCHEDULE E” continued

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

**City of Maple Ridge  
Bylaw No. 7961-2023**

A Bylaw to exempt from property taxation, certain properties within the City of Maple Ridge

---

**"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:<br>Northridge Foursquare Church | 11601 Laity Street | 21034-0000-8 | Lot 381, DL 249, NWD, PL<br>NWP58286 | 005-703-808 |

**City of Maple Ridge  
Bylaw No. 7961-2023**

A Bylaw to exempt from property taxation, certain properties within the City of Maple Ridge

---

**“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:

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

**City of Maple Ridge  
Bylaw No. 7961-2023**

A Bylaw to exempt from property taxation, certain properties within the City of Maple Ridge

---

**"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 from 90% of taxation             | 23588 Jim Robson Way | 84120-0002-0 | DL 275, 405, 406 & 408, 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 exempted from 95% of taxation | 23588 Jim Robson Way | 84120-0004-0 | DL 275, 405, 406 & 408, 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.