

KILDONAN PRESBYTERIAN CEMETERY

First Presbyterian Church West of the Great Lakes -1851

2373 Main Street
Winnipeg, Manitoba
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(204) 334-1591
kpcadmin@mymts.net

March 15, 2016

Executive Policy Committee
City of Winnipeg

Delegation:

Irwin Kumka – President, Kildonan Presbyterian Cemetery Inc.
George Fraser – Executive Director, Kildonan Presbyterian Cemetery Inc.

Re: Special Meeting – 2016 Operating Budget
Frontage Levy Issues – Roll # 05009422000
Cemetery & Historic Site

Background:

The Kildonan Presbyterian Church and Cemetery lands were established in 1850 at 'Frog Plain' by the Hudson Bay Company following successive petitions by the "Presbyterian Inhabitants of Red River Colony" to the Company. These petitions were created to acknowledge their denominational presence in the Colony following their arrival in 1812- 15 from Helmsdale, Scotland as 'Selkirk's Settlers'.

Prior to this and from 1822 until 1851, these Presbyterians were instrumental in establishing the Anglican church at St. John's, on land set aside by Lord Selkirk in 1817 for a Church and School in the Colony. These 'Presbyterians' reluctantly worshipped with Anglicans of that congregation during that timeframe while awaiting their own Minister – a condition of the agreement with Lord Selkirk. With the arrival of the Reverend John Black in 1851, a Presbyterian Minister, they left St. John's to form their own congregation.

The new Presbyterian Church was completed in 1854, debt free, largely based on a grant of '150 Pound Sterling' from the HBC to their congregation in recognition of their commitment to the Colony and the strong support they made to the successful development of the Anglican congregation at St. John's.

The Congregation continues today and is known as 'Kildonan Community Church', in a new Church building built in 1988 on a parcel of land due north of the cemetery and the 'Old Kirk'. The original church building is an 'Historic Site' recognized by both the City of Winnipeg and the

Submitted by George Fraser
EPC - Mar 15/16

Province of Manitoba. It is no longer used for worship. Several leaders from the congregation have had significant impact on the establishment of the City of Winnipeg and its early history.

Some members of the congregation still trace their ancestry back to the original 'Selkirk Settlers'.

The Cemetery is the final resting place of over 6,500 people dating from 1854 when the original church was completed. Originally, it was exclusively a 'Presbyterian Cemetery' but gradually became a community or public cemetery. Today burials are most often for those who do not have a direct connection to the worshipping Congregation. It is nearing full capacity as a mature cemetery on the land available.

The Congregation and the Presbytery of Winnipeg of the Presbyterian Church in Canada have been actively involved in the day to day operation of the Cemetery throughout its existence.

Governance Changes at Kildonan:

Over the last ten years there has been much review and discernment about the future operation of the Congregation; the Cemetery and the Historic 'Old Kirk' Church building located within the Cemetery. As many know, for the last fifty years in particular, there has been a steady and continuing impact on Christian and other congregations of faith in Canada due to declining attendance and membership. It has resulted in amalgamations of congregations and the closing of many places of worship due to declining resources. This is well documented.

The Congregation at Kildonan Community Church while vibrant, is not immune to this reality and therefore in 2014 it reorganized its functions and responsibilities into three categories:

- The 'Continuing Congregation' (Kildonan Community Church)
- The future operation of the Kildonan Presbyterian Cemetery
- The restoration of the 'Historic' Church built in 1853-54.

These changes have been developed within newly 'Incorporated' entities that will take on those challenges.

- Kildonan Community Church
- Helmsdale Estates Inc. – holds the land titles for the Cemetery & the Historic Church
- Kildonan Presbyterian Cemetery Inc. – responsible for the operation of the Cemetery
- 'Friends of the Historic Kildonan Church' – Restoration of the old Church

The discussion here today is focused on the operational challenges of the Cemetery.

Cemetery Challenges/Frontage Levy – City of Winnipeg:

The Kildonan Presbyterian Cemetery, while still providing burial/interment services, can be described as a mature cemetery nearing the end of its available plots and interment sites. It is a 'Religious Cemetery' by definition for the Cemetery Act and the Assessment Act of the Province of Manitoba. It, like other similar Cemeteries, is exempt from Municipal and School tax on its property. It is however, subject to the City of Winnipeg's 'Frontage Levy'.

When the 'Helmsdale Estates' corporation was formed and it took ownership of the Cemetery Lands/Old Kirk; the City of Winnipeg reviewed its Assessment of the property. Much to the detriment of the operational side of the Cemetery it has resulted in an over 400% increase in the amount of the levy payable to the City beginning with the 2015 tax year. The reassessment was reviewed by the Assessment Authority and while it acknowledged that a 40-year error was now corrected the Assessment stood and forms part of the 'Levy' calculations for the property in 2016. (For 40 years the property was charged frontage but not flankage!) Frontage levies are not appealable.

Those at Kildonan remain very concerned about this abrupt change in assessment and the rapid acceleration of the 'Frontage Levy Rate' in general. In 2015 it has increased by 16% and is projected for another 25% in 2016. That rate has been set at $5.45 per foot of assessed levy. The Executive Policy Committee is also indicating that this levy will also now take on a greater source of revenue for all infrastructure renewal programs within the greater City context. Nor is there any projection on anticipated increases in the rate into the future. In 2012 the City projected the levy would remain unchanged at $3.75 per foot through to 2020 when it would begin to increase until 2034 with a projected rate of $17.00 at that time.

For the Cemetery operation, this means that an increase from a 'shared' payment on the original parcel of land that included the Old Kirk; the Cemetery and the new Church building has increased from an annual contribution in 2014 of $1,765.57 to $8,661.14 for 2016. ($6,900 increase in two years.)

All expenses are important factors for the future operation of the cemetery.

The Cemetery has held discussions with the Councillor for Old Kildonan – Devi Sharma in pursuit of solutions. None have been concluded. In addition, Kildonan remains concerned that it appears similar properties have been treated differently within the Assessment process and are currently under review by the department as a result of the concerns raised by Kildonan. All religious cemeteries face similar financial and long term operational challenges.

Request for Action by EPC:

Kildonan Presbyterian Cemetery, while concerned about its own situation, realizes future assessment policy must be resolved by a full and formal discussion within the City Council of Winnipeg; amongst all religious cemeteries and any others impacted by these discussions.

Therefore, the Kildonan Presbyterian Cemetery recommends the following action:

1. That the EPC establish a 'working group', led by the Administration of the City of Winnipeg, and comprised of representatives from religious cemeteries and any places of worship responsible for cemetery operations that will:
    - Review all Frontage levy assessments for religious based cemeteries in an open and transparent manner and recommend any adjustments based upon their findings in this regard to EPC.
    - Consider possible 'special exemptions' for religious cemeteries from or reduced frontage levies that recognize the important function of and the relative size of these lands; their physical locations in relation to other properties and the important memorial significance of cemeteries within the broader community for the purposes of family remembrance and collective history.
    - Consult and discuss the possibility of amendments to the Assessment Act of the Province of Manitoba that will recognize the immediate and future operational needs of religious based cemeteries and bring clarity to the intent of the original exemptions provided by the Act.
    - Prepare plans, recommendations and procedures for the possible 'future transition' to Municipal authority of any religious cemetery that cannot continue to operate as originally intended. (This planning process will require consultation with the Province of Manitoba within the context of the Cemeteries Act.)

2. That the EPC direct the administration to reopen discussions, began 5 years ago, directly with the 'Helmsdale Estates/Kildonan Presbyterian Cemetery' for the proposed acquisition by these entities of surplus City of Winnipeg land located directly across from the current cemetery on John Black Avenue. (Such acquisition intended to greatly assist the Cemetery operations into the foreseeable future and to form part of the current lands of the cemetery.)

Helmsdale Estates Inc.

2373 Main Street Winnipeg, Manitoba R2V 4T6

May 19, 2015

The City of Winnipeg

Assessment and Taxation Dept.

Main Floor, City Hall, 510 Main Street

Winnipeg, MB, R3B 3M2

Re: Roll number :05009422000

Roll Number: 05009421900

Dear Sirs:

I am writing to you as the President of Helmsdale Estates Inc. and as Treasurer of Kildonan Presbyterian Church. All of the lands contained in the above tax rolls where previously known as Kildonan Presbyterian Church.

For governance reasons, during 2014 we separated the cemetery from the church by dividing this property into two parts and transferred the cemetery lands into a newly incorporated not- for- profit corporation known as Helmsdale Estates Inc. The Kildonan Presbyterian Church is the sole member of this corporation.

For 2014 and going back at least to 2003, the frontage levy was based on about 1025 feet with a cost of about $3846.00 annually. The combined cost for 2015 as per above tax notices is $7997.00 appearing to be either $7.80 per frontage foot or 1838 front feet rather than 1025.

We are aware of the 2015 increase in frontage fee from $3.75 to $4.35. Based on the increase we would expect a combined cost of $4462.00. The frontage bill for the church at $1084.00 would reflect this, however the Helmsdale bill totally distorts this expectation.

The recipients of both bills are the same people as in 2014. Revenue for both entities comes largely from donations.

Our request is that the total frontage be restored to 2014 level and the Helmsdale billing adjusted accordingly.

Thanking you for your consideration, I remain.

C.E. Baskier

President

(204) 334-8064

Winnipeg

Assessment and Taxation Department • Service de l'évaluation et des taxes

May 28, 2015

C.E. Baskier- President
Helmsdale Estates Inc.
2373 Main Street
Winnipeg, MB
R2V 4T6

Dear Mr. Baskier,

Re: Roll Numbers 05009422000 and 05009421900

Thank you for your letter dated May 19th, 2015. I have reviewed the frontage levy charges for the properties indicated above.

When a property is subdivided in the City of Winnipeg, the frontage measurements are recalculated based on the new plan and the property type. The methodology used to determine the frontage measurement for non-residential properties is to assess all sides fronting or abutting water and sewer services.

In the case of church area, a measure of 249.2 feet has been calculated, using the side fronting on Main Street.

The cemetery lands front sewer and water services on three sides – Main Street, John Black Avenue and Scotia Street. Therefore, a measure of 1,589.2 feet has been used for the frontage calculation.

Previously, the annual frontage levy fee did not include all sides fronting or abutting the sewer and water services.

Therefore, the two properties have been billed appropriately for frontage levies based on the new measurements. Please note that no changes to previous years' frontage measurements were made, as we applied the new frontage measure to 2015 and forward.

If you require further information, please contact me via email at jvoelpel@winnipeg.ca or by calling 204-986-2514.

Sincerely,

Joanne Voelpel, Supervisor of Taxation

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