

TOWN OF LAKE COWICHAN

PERMISSIVE TAX EXEMPTION BYLAW NO. 1107-2024

WHEREAS Section 224 of the Community Charter permits Council, by by-law, to exempt from taxation certain buildings, the lands on which the buildings stand and the lands surrounding certain buildings to the extent, for the period and subject to the conditions provided in the bylaw;

AND WHEREAS the Community Charter allows tax exemptions to be provided for the following:

- 224 (2) (a) land or improvements that
 - (i) are owned or held by a charitable, philanthropic or other not for profit corporation, and
 - (ii) the council considers are used for a purpose that is directly related to the purposes of the corporation;

AND WHEREAS such exemptions may also be granted to properties used in relation to those already exempted for buildings used for public worship under Section 220(1) (h), which meets the qualifications as prescribed below:

- 224 (2) (f)
 - (i) an area of land surrounding the exempt building,
 - (ii) a hall that the council considers is necessary to the exempt building and the land on which the hall stands, and
 - (iii) an area of land surrounding a hall that is exempt under subparagraph (ii);

AND WHEREAS the Town of Lake Cowichan deems it expedient and useful to exempt certain properties from taxation;

NOW THEREFORE the Municipal Council of the Town of Lake Cowichan in open meeting assembled enacts as follows:

1. This Bylaw may be cited as "Town of Lake Cowichan Permissive Tax Exemption for Not-for-Profit and Places of Worship Properties Bylaw No. 1107-2024".
2. All properties owned by a public authority and occupied by Not-for-Profit entities are listed under Schedule 'A' and are hereby exempted from taxation for the calendar years 2025 to 2029, inclusive.
3. All properties that receive statutory tax exemptions and are eligible for additional exemptions for ancillary properties surrounding the places of public worship are listed under Schedule 'B' and are hereby also exempted from taxation for the calendar years 2025 to 2029, inclusive
4. Schedules 'A' and 'B' are attached hereto and form part of this bylaw.
5. That upon adoption of this bylaw prior to October 31 the properties listed in Schedules 'A' and 'B' shall be effectively exempt from taxation for the period as provided for in this bylaw.

READ A FIRST TIME on the 24th day of September, 2024.

READ A SECOND TIME on the 24th day of September, 2024.

READ A THIRD TIME on the 24th day of September, 2024.

RECONSIDERED, FINALLY PASSED AND ADOPTED on the 22nd day of October, 2024.

Tim McGonigle
Mayor

Joseph A. Fernandez
Corporate Officer

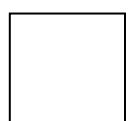


Schedule "A"

Not-For-Profit Entities

Attached to and forming part of Bylaw No. 1107-2024

Folio	Address	Occupied By	Legal Description	PID
909006	131 Oak Lane	Cowichan Lake Salmonid Enhancement Society	66 x 765.77 road allowance lying to the east of PL 15590 "Beadnell Hatchery"	N/A (Road)
59002	125 A & B South Shore Rd.	Kaatza Historical Society	Lot 1, Blcck 3, DL 12, Plan 31221, Except Plan PLR2121	001-170-317
165007	55 Coronation St.	Cowichan Lake District Seniors' Assoc.	Lot B, DL 12, Plan 31221, except Plan 38015	000-272-248
1229103	Abandoned rail corridor	Island Corridor Foundation	DL 16, that part outlined in red on PL attached to DD 27585 containing 3.237 ac more or less. Except Lease GCMK 075-0001 (BC Tel)	017-418-895
1229104	Abandoned rail corridor	Island Corridor Foundation	DL 16, that part outlined in red on PL attached to DD 27585 containing 3.237 ac more or less. Except Lease GCMK 075-0001 (BC Tel)	014-945-134



Schedule "B"

Places of Worship

Attached to and forming part of Bylaw No. 1107-2024

Folio	Address	Description	Legal Description	PID
1002	62 Fern Rd.	Bishop of Victoria Catholic Church	Lot A, DL 7, Plan VIP 77475	009-021-366
134001	70 Cowichan Ave.	Anglican Church	Lot 7 & 8, Block 9, DL 12, Plan 1231	007-657-587 007-657-609
153000	10 King George St. N.	Pentecostal Assemblies of Canada Pentecostal Church	Lot A, DL 12, Plan VIP74009	025-450-581
469015	9 Boundary Road	Lake Cowichan Khalsa Diwan Society Sikh Temple	Lot A & B, DL 48, Plan 13114	004-717-589 004-717-597
469050	93 Cowichan Ave. E.	Lake Cowichan Khalsa Diwan Society Sikh Temple Lot	Lot 12, DL 48, Plan VIP55193	017-953-642

