

**TOWN OF LAKE COWICHAN
PERMISSIVE TAX EXEMPTION BYLAW NO. 1123-2025**

Bishop of Victoria Catholic Church Parish Rectory Lease to Lake Cowichan Food Bank

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 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,
(i) 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 a portion of the land and improvements of the property described below from taxation;

NOW THEREFORE the 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 Bishop of Victoria Catholic Church Parish Rectory Lease to Lake Cowichan Food Bank Bylaw No. 1123-2025".

2. The property described as:

Roll No. 1002
Legal: Lot A, DL 7, Plan VIP 77475
PID #: 009-021-366

Is hereby exempted from taxation on its leased portion of the building (rectory) to the Lake Cowichan Food Bank; Assessed as Class 1 or Class 6 for the calendar years 2026 to 2029.

(Bylaw 1107-2024 exempts from taxation the Recreation/Not-for-Profit Class 8 Component of its land and improvement assessments for the calendar years 2025 to 2029).

3. That upon adoption of this bylaw prior to October 31 the land and improvements on the property described in Section 2 shall be effectively exempted from taxation for the period as provided for in this bylaw.

READ A FIRST TIME on the 16th day of September, 2025.

READ A SECOND TIME on the 16th day of September, 2025.

READ A THIRD TIME on the 16th day of September, 2025.

RECONSIDERED, FINALLY PASSED AND ADOPTED on the ___thday of October, 2025.

Tim McGonigle
Mayor

John Thomas
Corporate Officer

