



TOWN OF COMOX

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SPECIAL COUNCIL MEETING **AGENDA FOR WEDNESDAY SEPTEMBER 26, 2018**

We respectfully acknowledge that we live, work and play on the traditional lands of the K'ómoks First Nation ... Gila'kasla ... Hay ch q' a'

Meeting Location: Council Chambers, 1801B Beaufort Avenue, Comox

Call to Order: Immediately following Committee of the Whole meeting

Adoption of the Agenda

1. BYLAWS:

- (3) a. [Permissive Tax Exemptions for 2019](#)

That Comox Permissive Tax Exemption Bylaw No. 1900, 2018 be given First, Second and Third Readings.

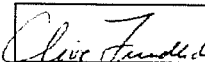
ADJOURNMENT

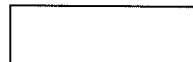
Deputy Corporate Administrator




TOWN OF COMOX REPORT TO COUNCIL

FROM:	Clive Freundlich, Director of Finance
SUBJECT:	Permissive Tax Exemptions for 2019
MEETING DATE:	Special Council Meeting, September 26, 2018
REPORT DATE:	September 24, 2018


Submitted by


Concurrence


Approval

RECOMMENDATION:

That Comox Permissive Tax Exemption Bylaw No. 1900, 2018 be given First, Second and Third Readings.

BACKGROUND:

Council can grant permissive tax exemptions under Section 224 of the Community Charter which we do by bylaw annually. Many of our permissive exemptions (like the land around churches and the hospital) go hand in hand with statutory exemptions (that already exempt the church and hospital buildings, and the land immediately underneath them). Other exemptions are for property owned by non-profit organizations or municipal property occupied by them, that together benefits the general public. Occupiers of crown or municipal property are assessed as if they owned the property freehold.

The recommended exemptions are the same as last year except that St. Joseph's Hospital, is now called, "The Views at St. Joseph's". Its use has been changed from hospital to care facility. Further, it is the intention of the Views to provide space to occupants that are not eligible for permissive tax exemption.

The estimated effect of the exemptions is based upon the effect of last year's bylaw on 2018 taxes plus the expected growth in tax rates for the next three years.

Copies of the applications (including financial statements for each organization) and related correspondence are publicly available (in a binder at our front counter).

TOWN OF COMOX

BYLAW NO. 1900

A BYLAW TO AUTHORIZE PERMISSIVE TAX EXEMPTIONS FOR 2019

WHEREAS Section 224 (2) (a) of the Community Charter allows Council to grant permissive exemptions from taxation of land or improvements that are owned by a not-for-profit corporation and that Council considers is used for a purpose that is directly related to the purposes of the corporation;

AND WHEREAS Section 224 (2) (f) of the Community Charter allows Council to grant permissive exemptions from taxation of a hall and additional land related to an exempt building or hall set apart for public worship;

AND WHEREAS Section 224 (2) (h) of the Community Charter allows Council to grant permissive exemptions from taxation of additional land surrounding an exempt hospital or senior's home;

AND WHEREAS the Town of Comox wishes to grant certain permissive tax exemptions for 2019 within the limitations of the Community Charter;

NOW THEREFORE the Town of Comox, in open meeting assembled, enacts as follows:

1. Title

- (1) This bylaw may be cited for all purposes as the "Comox Permissive Tax Exemption Bylaw No. 1900, 2018".

2. Permissive Tax Exemptions Authorized for 2019

- (1) The following described properties (shadowed in Schedule "A" which is attached to and forms part of this bylaw) owned by Courtenay Golf Club Ltd. and used for the purpose of a public golf course shall be exempt from property value taxation for the year 2019 to the amount of seventy-six percent (76%) of the value of land for:

Amended Lot 11, Plan 3556 D.D.-22371-N, excepting Plans 4991 and 5368, plus lots 26, 28, 29, 30, 38 and 41 of Plan 104, all in Section 56, Comox Land District.

- (2) The following described properties (shadowed in Schedule "B" which is attached to and forms part of this bylaw) owned by the Town of Comox and occupied by the Filberg Heritage Lodge and Park Association for the purpose of maintaining it as a heritage lodge and park, shall be exempt from property value taxation for the year 2019 on all land and improvements for:

Lot A, Plan 32509 and Lot 1, Plan VIP71815, both in District Lot 87, Comox Land District.

- (3) The portions of the following described property (shadowed in Schedule "C" which is attached to and forms part of this bylaw) owned by the Town of Comox, and occupied by the Comox Archives and Museum Society (used as a public archives and museum), and by the Pearl Ellis Gallery Association (used as a public art gallery), and by the Comox Valley Lions Club (used as a meeting hall), and by Unity Comox Valley (used as a meeting place), shall be exempt from property value taxation for the year 2019 on all land and improvements for:

Lot A, Plan 31594, Section 56, Comox Land District.

2. Permissive Tax Exemptions Authorized for 2019 (continued)

- (4) The following described property (shadowed in Schedule "D" which is attached to and forms part of this bylaw) owned by the Comox Valley Children's Day Care Society and used for the purpose of a day care facility and pre-school, shall be exempt from property value taxation for the year 2019 to the extent of one-half (1/2) of the value of land and improvements at:

Lot 1, Plan 22777, Section 70, Comox Land District.

- (5) The following described property (identified as "Marine Rescue Station" in Schedule "E" which is attached to and forms part of this bylaw) owned by the Comox Valley Marine Rescue Society, occupying a portion of the Town of Comox Municipal Marina, shall be exempt from property value taxation for the year 2019 on all land and improvements for:

Float Building in District Lot 380, Nanaimo Land District (except Blocks A & B).

- (6) The following described property (outlined in bold on Schedule "F" which is attached to and forms part of this bylaw) owned by the Town of Comox and occupied by the Point Holmes Recreation Association for the purpose of providing and maintaining a public boat launch, shall be exempt from property value taxation for the year 2019 on all land and improvements on:

District Lot 459, Nanaimo Land District.

- (7) The following described property (shadowed in Schedule "G" which is attached to and forms part of this bylaw) owned by the United Church of Canada and used for the purpose of public worship, shall be exempt from property value taxation for the year 2019 to the extent of all the value of land surrounding the building for public worship, and the value of any hall on:

Lots 75, 76, 77, and 78, Plan 18100, Section 1, Comox Land District.

- (8) The following described property (shadowed in Schedule "H" which is attached to and forms part of this bylaw) owned by the Pentecostal Assemblies of Canada and used for the purpose of public worship, shall be exempt from property value taxation for the year 2019 to the extent of all the value of land surrounding the building for public worship, and the value of any hall on:

Lot 1, Plan 34892, Section 70, Comox Land District.

- (9) The following described property (shadowed in Schedule "I" which is attached to and forms part of this bylaw) owned by the Anglican Synod of the Diocese of British Columbia and used for the purpose of public worship, shall be exempt from property value taxation for the year 2019 to the extent of all the value of land surrounding the building for public worship, and the value of the hall on:

Lot A, Plan 26068, Section 56, Comox Land District.

2. Permissive Tax Exemptions Authorized for 2019 (continued)

- (10) The following described property (shadowed in Schedule "J" which is attached to and forms part of this bylaw) owned by Bay Community Church and used for the purpose of public worship, shall be exempt from property value taxation for the year 2019 on the all of the value of the land surrounding the place of public worship, and the value of any hall on:

Lot 2, Plan 45138, D.L. 205, Comox Land District.

- (11) The following described property (shadowed in Schedule "K" which is attached to and forms part of this bylaw) owned by the Trustees of the Comox Valley Presbyterian Church and used for the purpose of public worship, shall be exempt from property value taxation for the year 2019 on all of the value of the land surrounding the building for public worship, and the value of any hall on:

Lot A, Plan VIP69225, Section 65, Comox Land District.

- (12) The following described property (shadowed in Schedule "L" which is attached to and forms part of this bylaw) owned by the Bishop of Victoria and used for the operation of a not-for-profit residential care facility shall be exempt from property value taxation for the year 2019 on all of the value of the land surrounding the care facility on:

Lot 1, Plan 17718, Sections 1 & 2, Comox Land District, except Plan 18512.
excepting areas designated for tenant occupiers.

- (13) The following described property (shadowed in Schedule "M" which is attached to and forms part of this bylaw) owned by the Town of Comox and occupied by the Comox Seniors Centre Association and used for the operation of the d'Esterre Seniors Centre shall be exempt from property value taxation for the year 2019 on all of the value of all land and improvements for:

Lot 16, Plan 3923, Section 56, Comox Land District, except plans 13321&17061.

- (14) The following described property (shadowed in Schedule "N" which is attached to and forms part of this bylaw) owned by the Royal Canadian Legion Comox Branch 160 and used to serve veterans and their dependants, promote remembrance and act in the service of Canada and Comox, shall be exempt from property value taxation for the year 2019 on all of the value on all land and improvements for:

Lots 6, 7, and 8, Plan 3923, Section 56, Comox Land District.

- (15) The following described property (darkened in Schedule "O" which is attached to and forms part of this bylaw) owned by the Nature Trust of B.C. and will be used for recreation, wildlife conservation and public open space purposes shall be exempt from property value taxation for the year 2019 on all of the value of all land for:

Lot 8, Plan 2657, District Lot 87, Comox Land District, except Plans 24797 and 29411.

2. Permissive Tax Exemptions Authorized for 2019 (continued)

- (16) The following described property (also darkened in Schedule "O" which is attached to and forms part of this bylaw) partially (3/8 interest) owned by the Nature Trust of B.C. and will be used for recreation, wildlife conservation and public open space purposes shall be exempt from property value taxation for the year 2019 on all of the value of all land and improvements for:

Closed Road 40 feet wide on the easterly boundary of Lot 9, Plan 2657, District Lot 87, Comox Land District (PID 006-310-320)

- (17) The following described property (darkened in Schedule "P" which is attached to and forms part of this bylaw) partially owned by the Nature Trust of B.C. and will be used for recreation, wildlife conservation and public open space purposes shall be exempt from property value taxation for the year 2019 on all of the value of all land for:

Lot 28, Plan VIP80065, District Lot 244, Comox Land District.

- (18) The following described property (darkened in Schedule "Q" which is attached to and forms part of this bylaw) owned by the 888 (Komox) RCAF Wing of the Air Force Association, and used for educational purposes in support of 386 (Komox) Squadron Royal Canadian Air Cadets, shall be exempt from property value taxation for the year 2019 on all of the value of Class 8 (Recreation / Non-Profit) land and improvements for:

Lot A, Plan 50460, District Lot 217, Comox Land District.

- (19) The following described property (darkened in Schedule "R" which is attached to and forms part of this bylaw) owned by the D'Esterre Senior Citizens Society, and used for low income rental housing for seniors, shall be exempt from property value taxation for the year 2019 on all of the land surrounding the rental units for:

Lot A, Plan 22917, District Lot 87, Comox Land District.

- (20) The following described property (darkened in Schedule "S" which is attached to and forms part of this bylaw) owned by the Town of Comox and occupied by the Comox Valley Tennis Club (used for recreation), shall be exempt from property value taxation for the year 2019 on all land and improvements for:

Lot 9, Block 3, Plan 2696 and Lots 3 & 4, Plan 4215 of Section 56, Comox Land District.

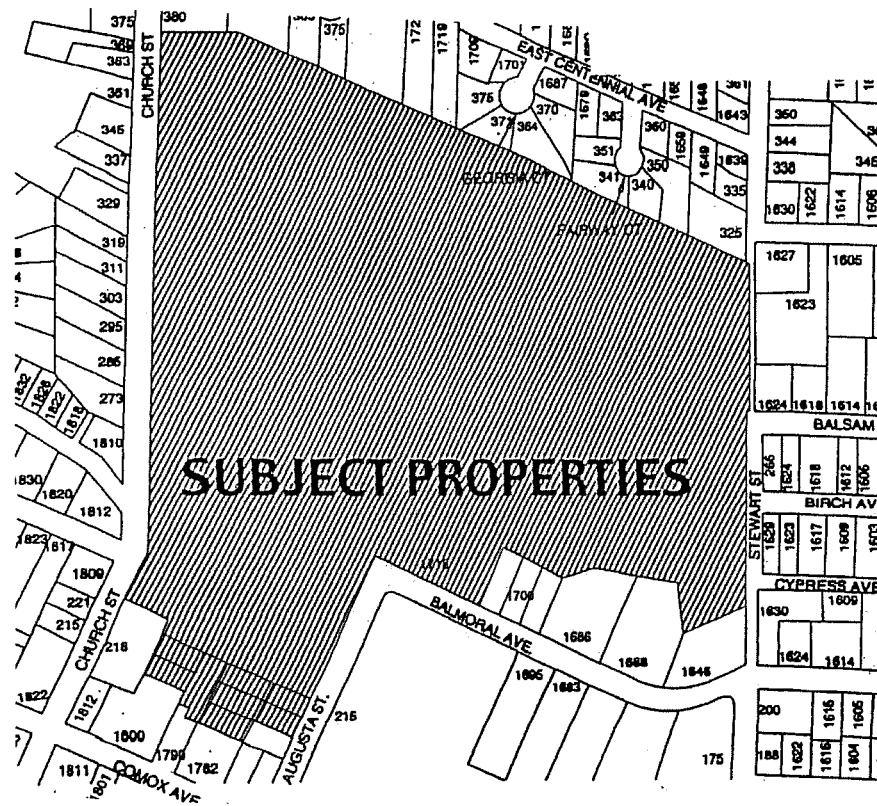
3. Adoption

- (1) READ A FIRST, SECOND and THIRD
time this _____ day of _____
- (2) ADOPTED this _____ day of _____

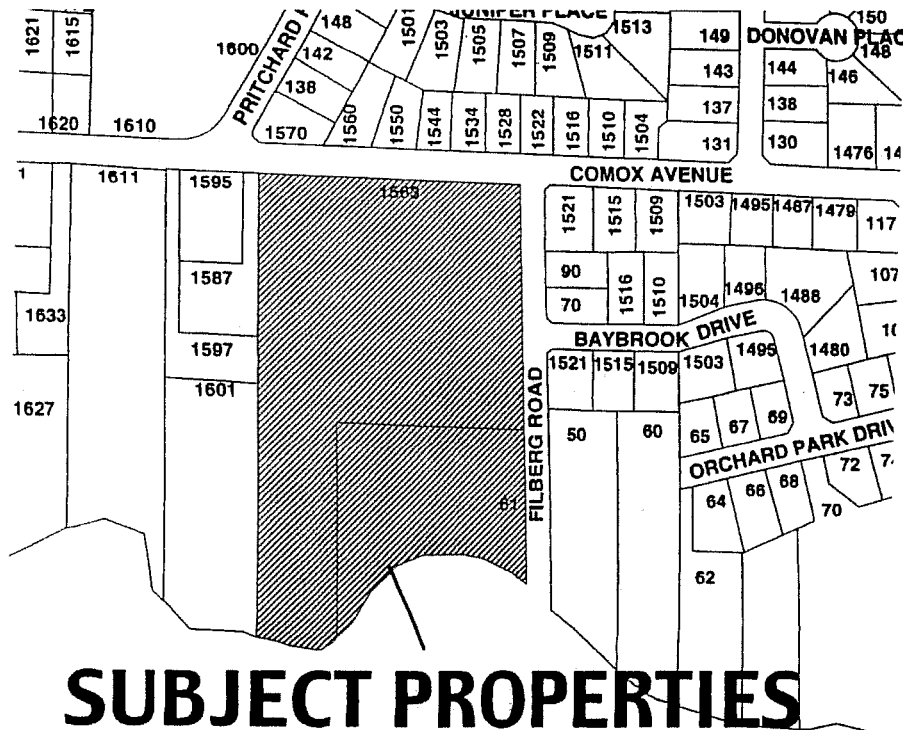
MAYOR

CORPORATE OFFICER

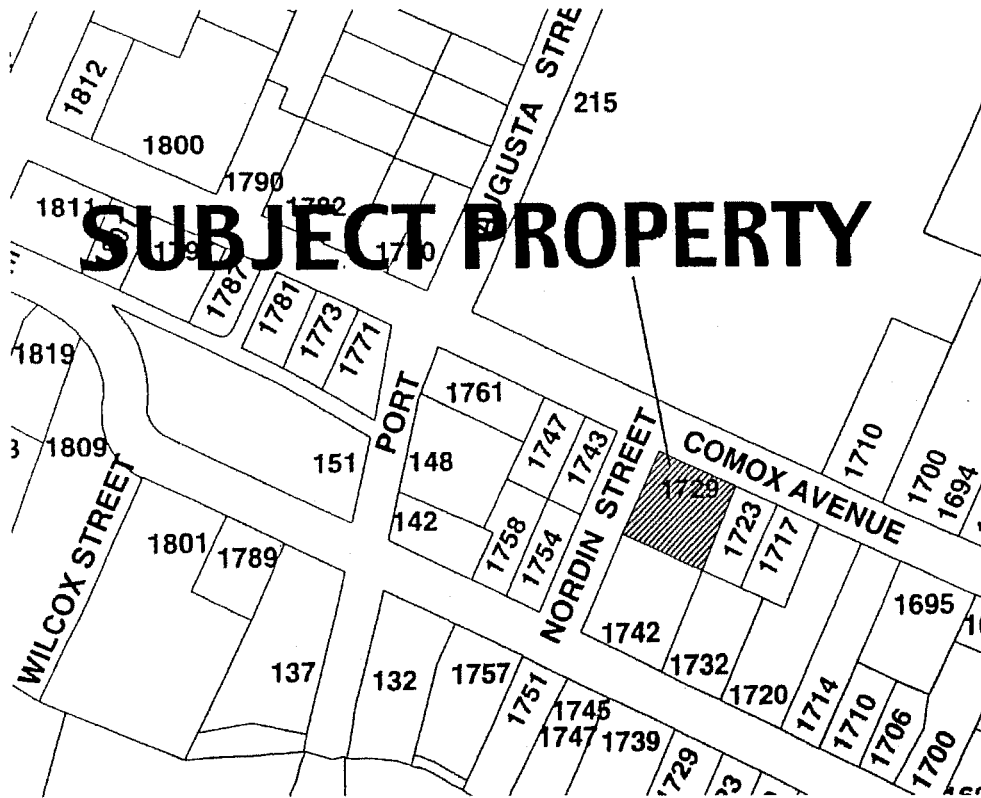
Comox Permissive Tax Exemption Bylaw, 2018 - Bylaw No. 1900
Schedule "A"



Schedule "B"

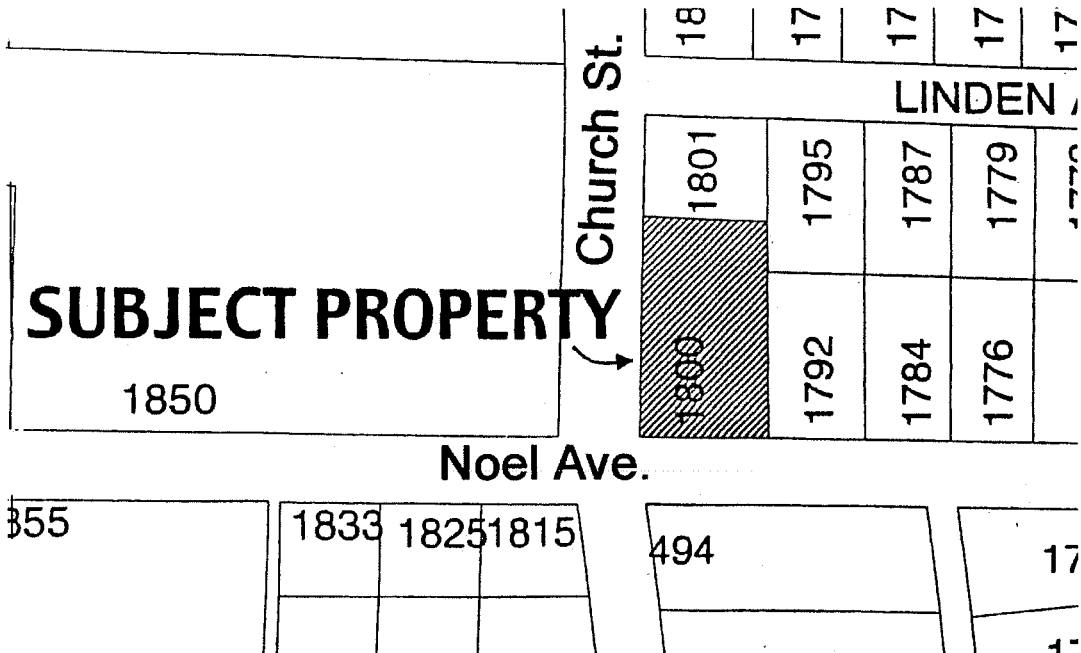


Comox Permissive Tax Exemption Bylaw, 2018 - Bylaw No. 1900
Schedule "C"



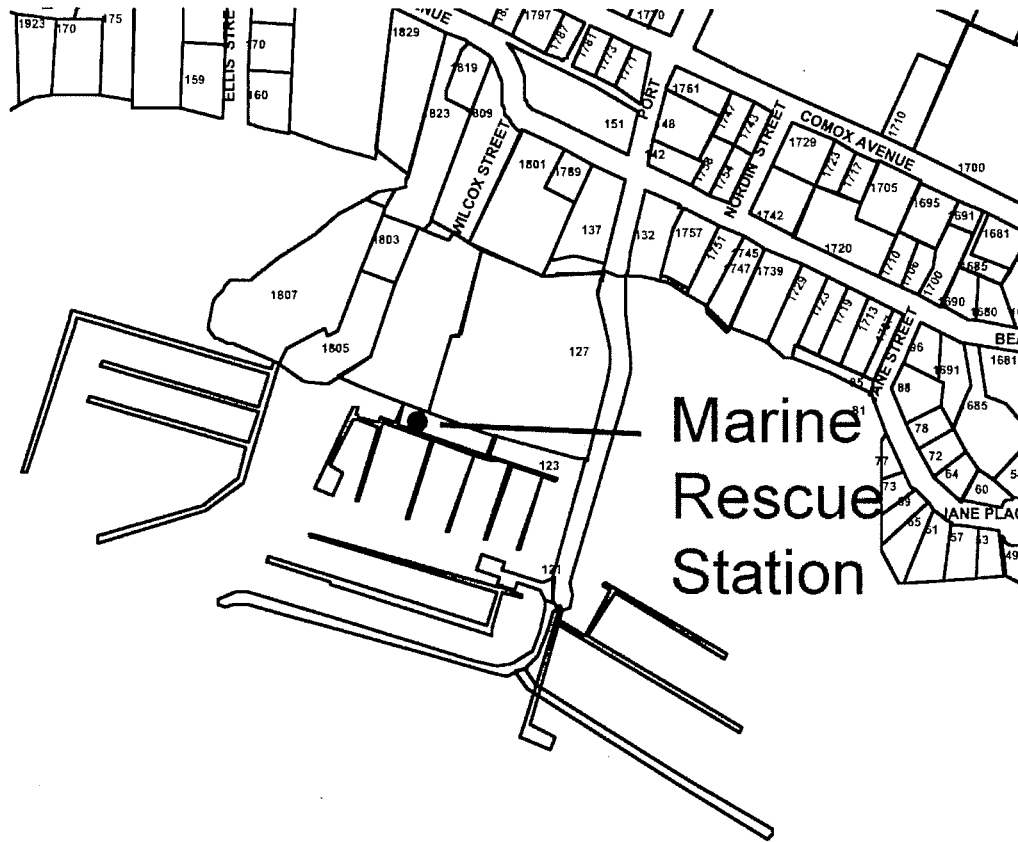
SUBJECT PROPERTY

Schedule "D"

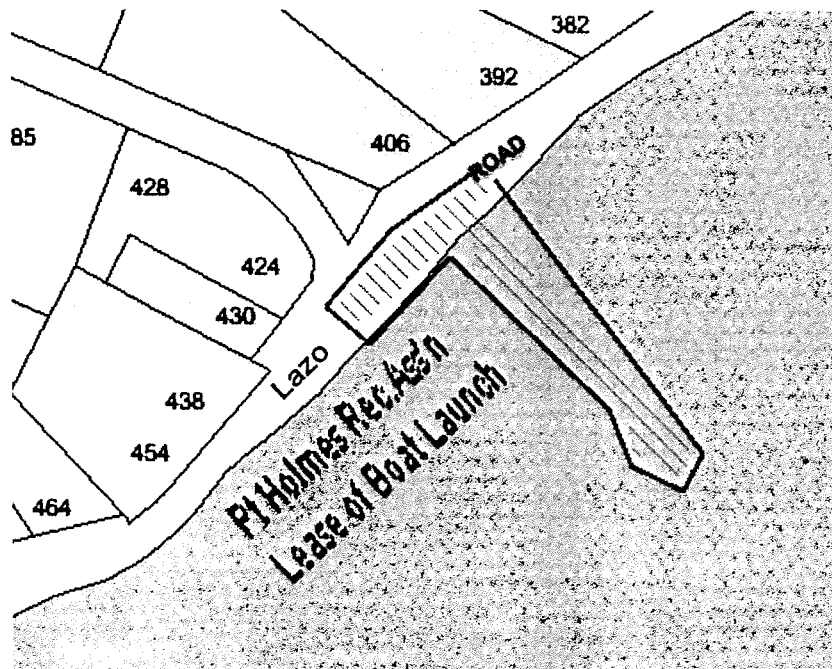


SUBJECT PROPERTY

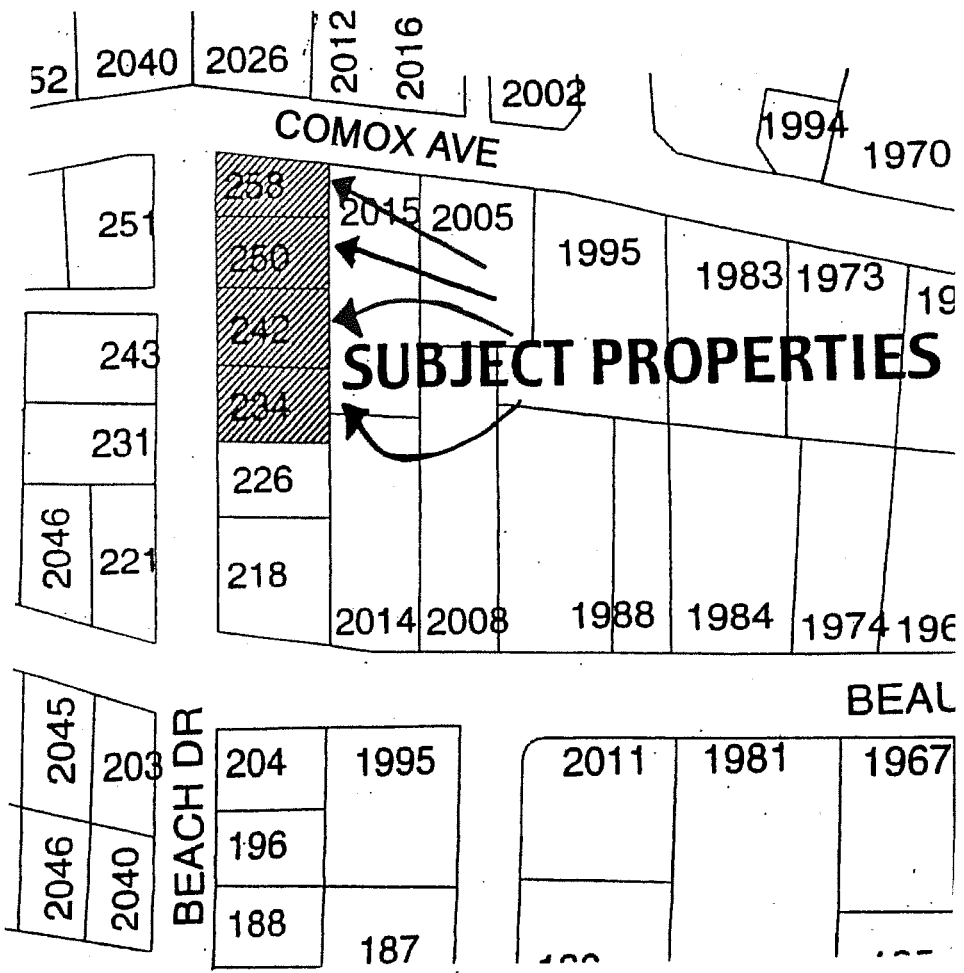
**Comox Permissive Tax Exemption Bylaw, 2018 - Bylaw No. 1900
Schedule "E"**



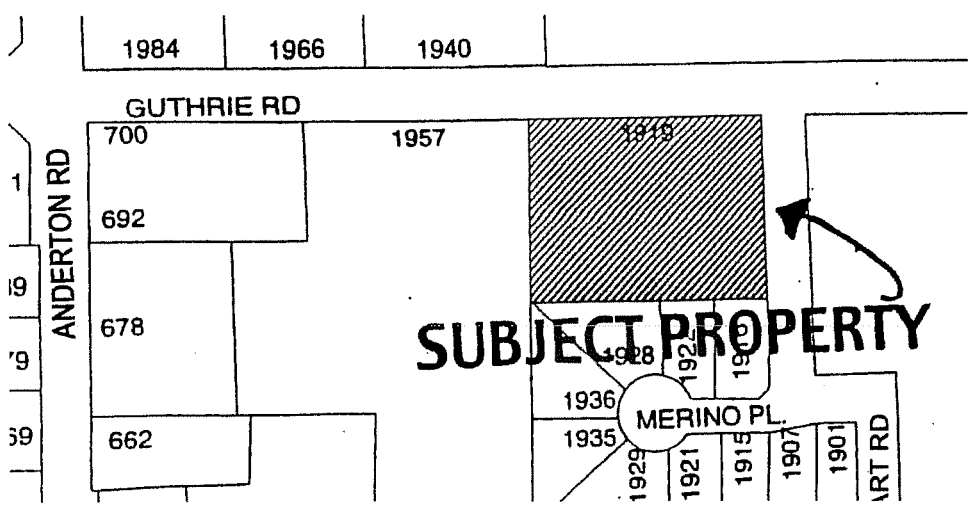
Schedule "F"



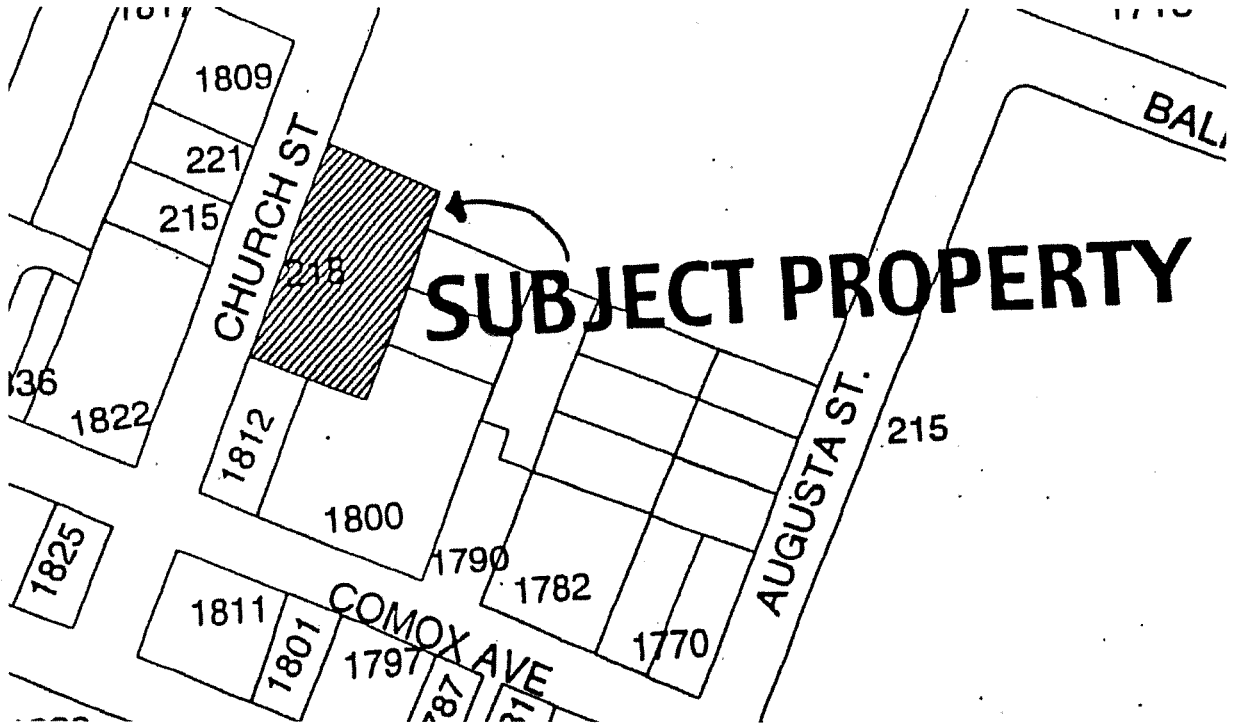
**Comox Permissive Tax Exemption Bylaw, 2018 - Bylaw No. 1900
Schedule "G"**



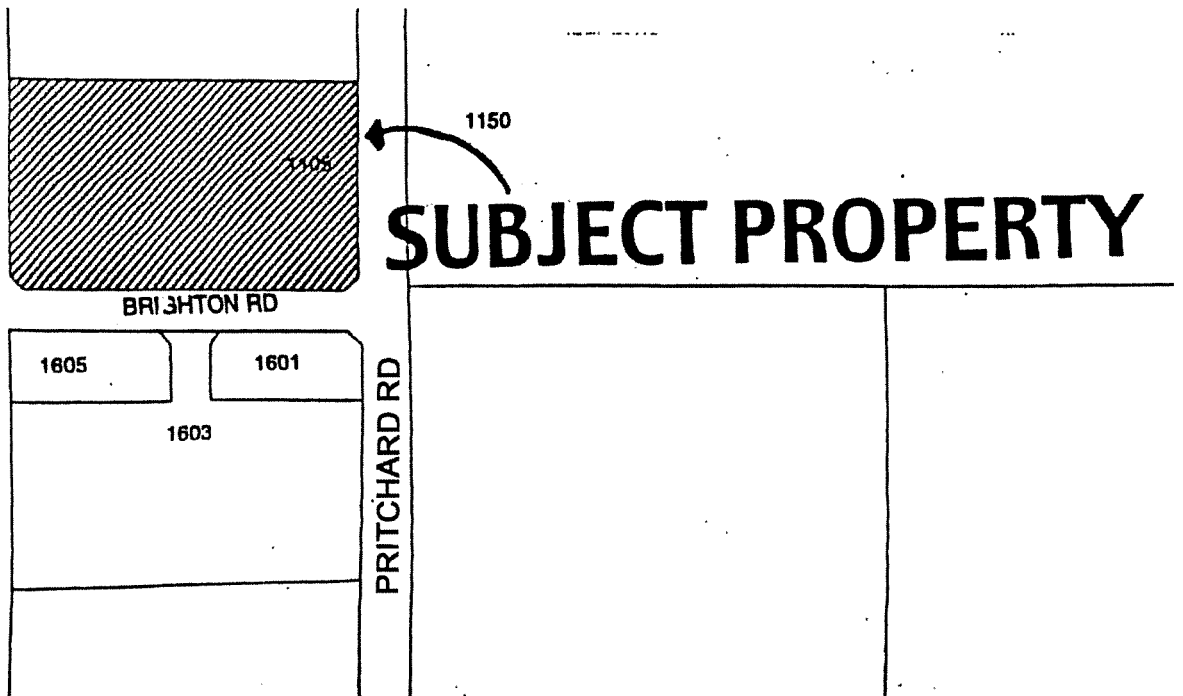
Schedule "H"



Comox Permissive Tax Exemption Bylaw, 2018 - Bylaw No. 1900
Schedule "I"

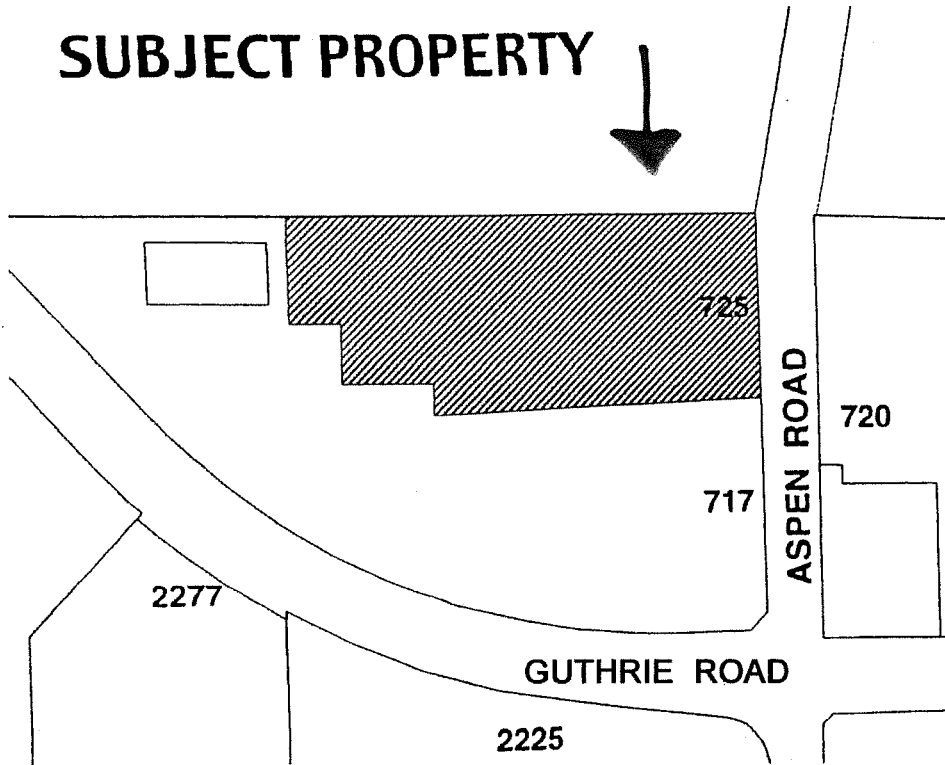


Schedule "J"

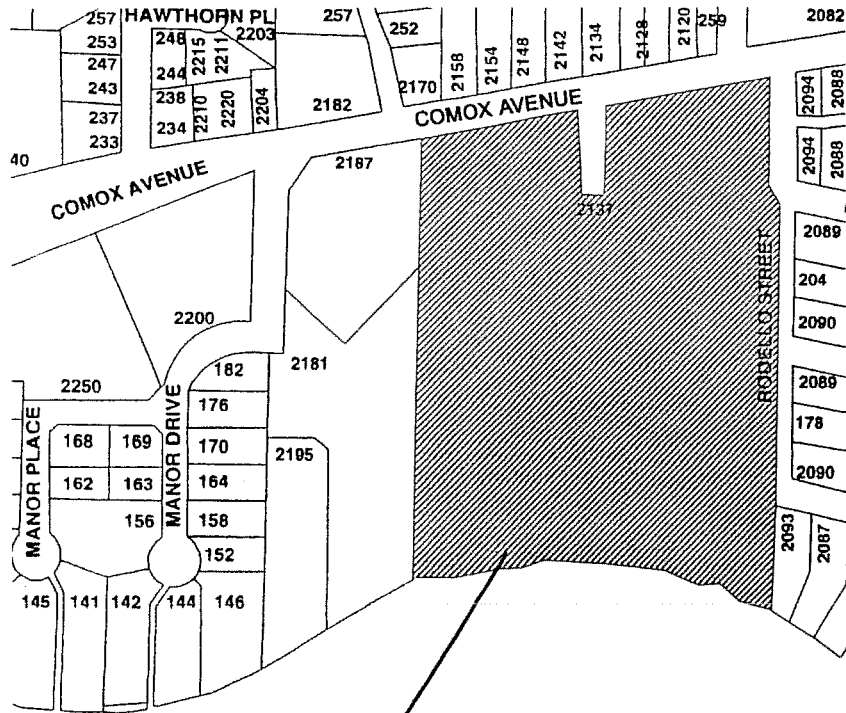


Comox Permissive Tax Exemption Bylaw, 2018 - Bylaw No. 1900
Schedule "K"

SUBJECT PROPERTY

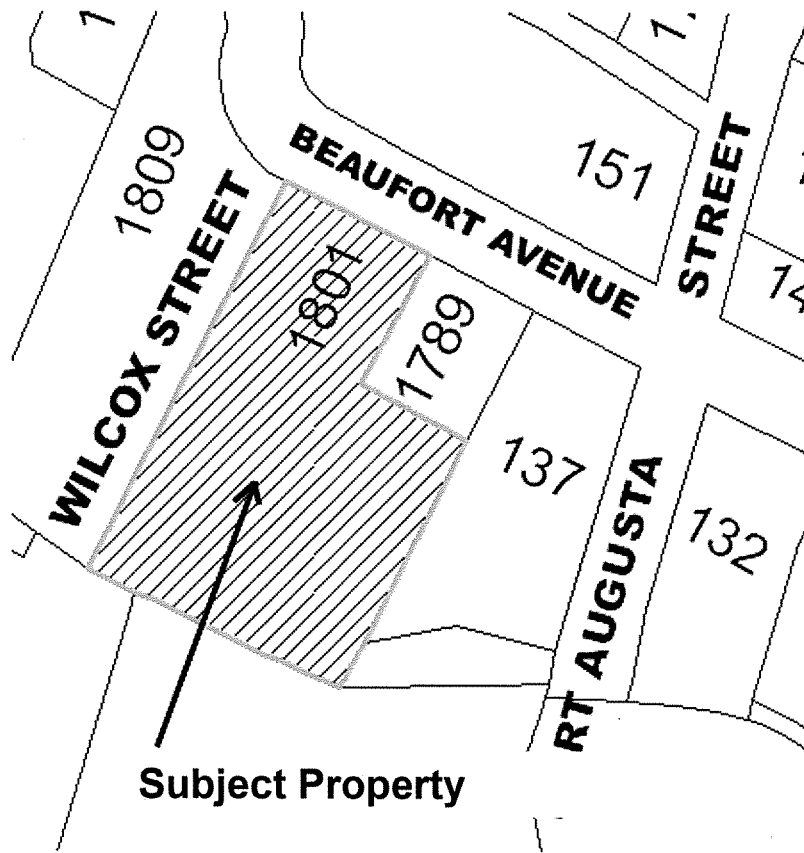


Schedule "L"

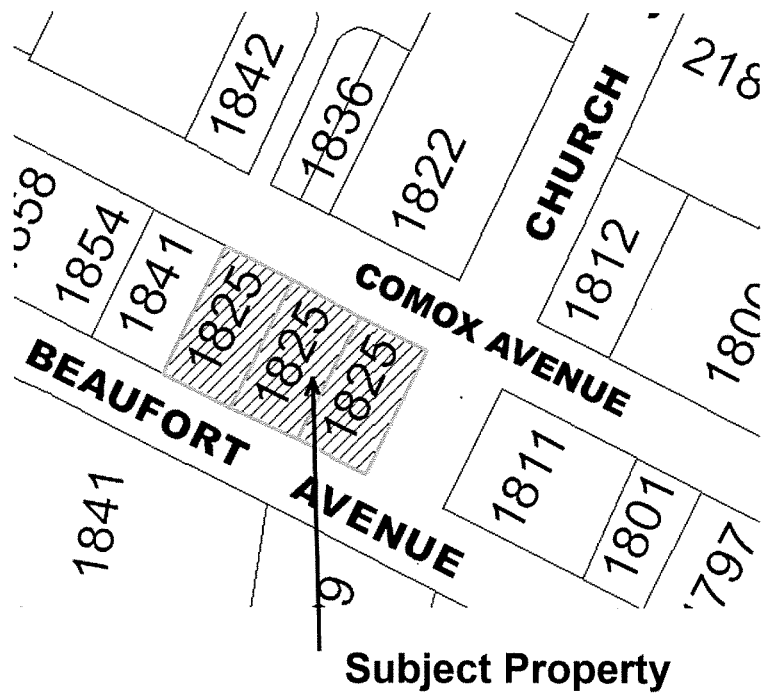


SUBJECT PROPERTY

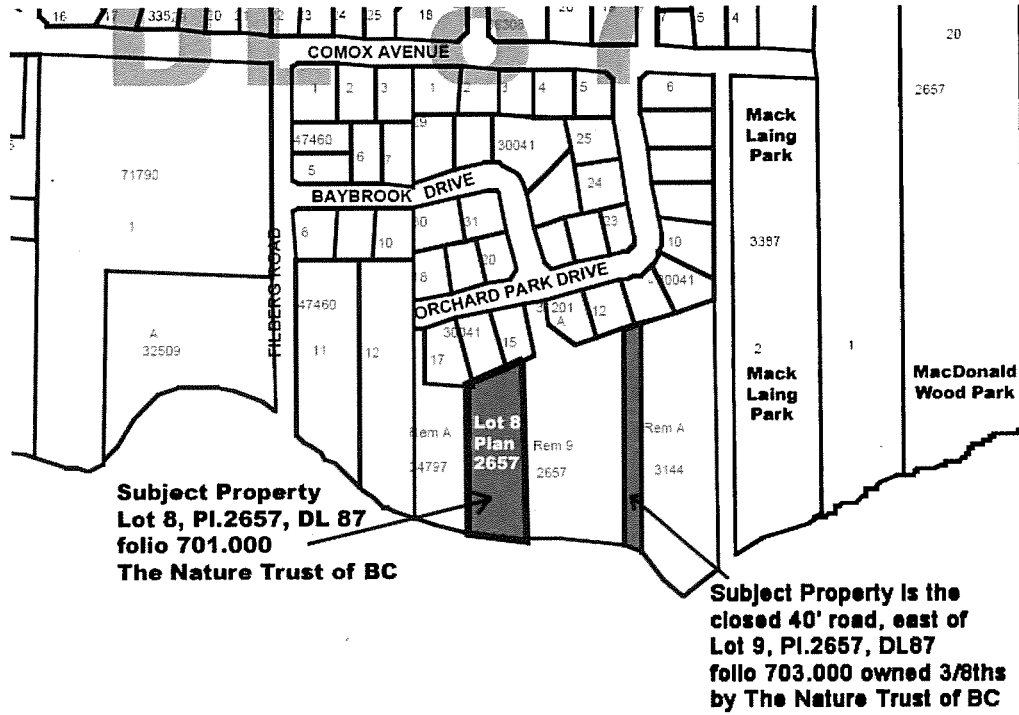
Comox Permissive Tax Exemption Bylaw, 2018 - Bylaw No. 1900
Schedule "M"



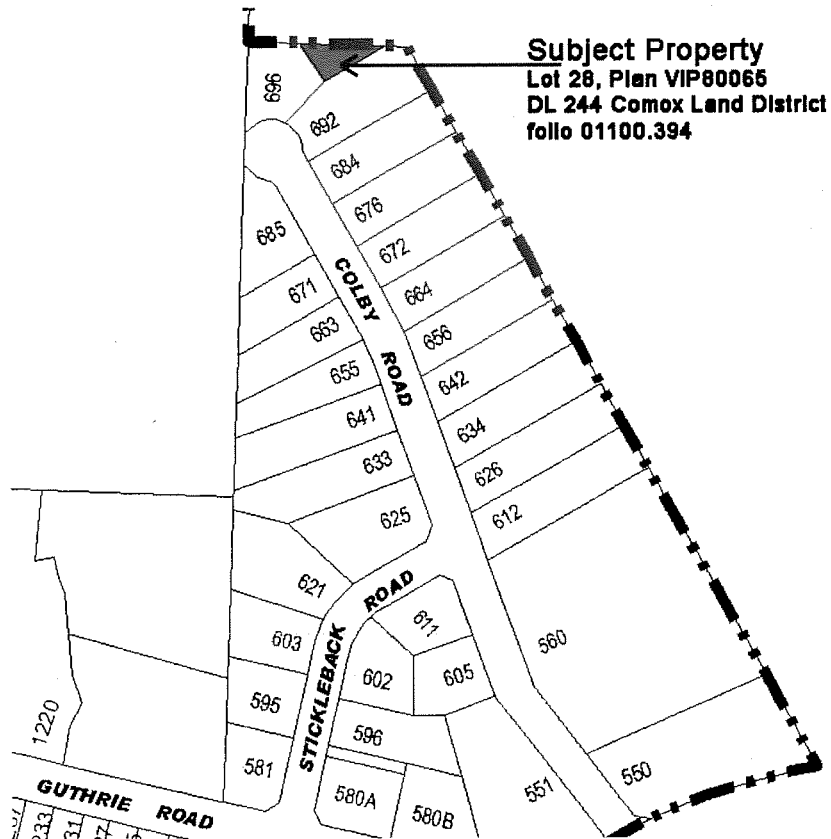
Schedule "N"



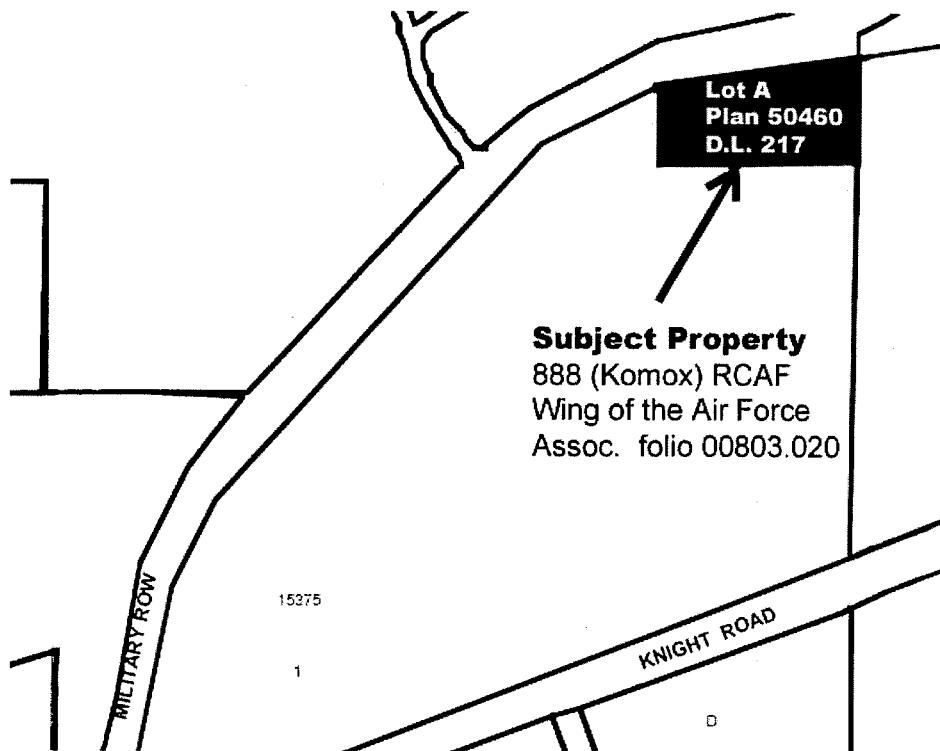
Comox Permissive Tax Exemption Bylaw, 2018 - Bylaw No. 1900 Schedule "O"



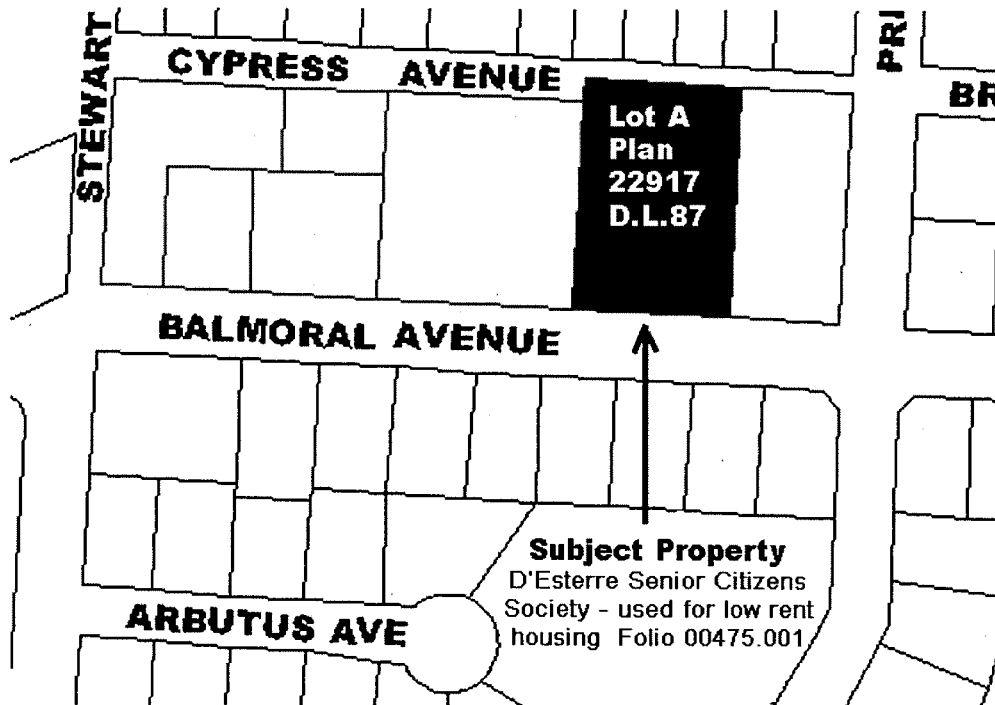
Schedule "P"



Comox Permissive Tax Exemption Bylaw, 2018 - Bylaw No. 1900
Schedule "Q"



Schedule "R"



**Comox Permissive Tax Exemption Bylaw, 2018 - Bylaw No. 1900
Schedule "S"**

