

TOWN OF COMOX

BYLAW NO. 2036

A BYLAW TO AUTHORIZE PERMISSIVE TAX EXEMPTIONS FOR 2025

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 2025 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. 2036".

2. Permissive Tax Exemptions Authorized for 2025

- (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 2025 on all land and improvements for:

Lot 11, Plan 41761 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 2025 on all land and improvements for:

Lot A, Plan 32509 and Lot 1, Plan VIP71790, 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 2025 on all land and improvements for:

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

2. Permissive Tax Exemptions Authorized for 2025 (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 2025 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 2025 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 2025 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 2025 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 2025 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 2025 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 2025 (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 2025 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 2025 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 **Providence Living Society** and used for the operation of a not-for-profit residential care facility shall be exempt from property value taxation for 2025 on all of the value of the care facility's land, including the Auxiliary Society for Comox Valley HealthCare (AKA **ThriftShop**), a tenant occupier.

Lot B, Plan EPP118693, Section 1, Comox Land District

Excluded from this property tax exemption are tenant occupiers not specifically named above, such as:

00001.016 – Telus Communication, Class 2

00001.017 – Rogers Wireless, Class 2

00001.018 – Inglis Professional Tutoring Inc, Class 6

- (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 2025 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 dependents, promote remembrance and act in the service of Canada and Comox, shall be exempt from property value taxation for the year 2025 on all of the value on all land and improvements for:

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

2. Permissive Tax Exemptions Authorized for 2025 (continued)

- (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 2025 on all of the value of all land for:

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

- (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 2025 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 2025 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 2025 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 **Comox Valley Affordable Housing Society**, and used for low-income rental housing for seniors, shall be exempt from property value taxation for the year 2025 on all of the land:

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 2025 on all land and improvements for:

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

2. Permissive Tax Exemptions Authorized for 2025 (continued)

- (21) The following described property (darkened in Schedule "T" which is attached to and forms part of this bylaw) owned by **Dawn to Dawn Action on Homelessness** (transitional housing) shall be exempt from property value taxation for the year 2025 on all land and improvements for:

Lot 7, Plan VIP20917, Section 56, Comox Land District,

- (22) The following described property (darkened in Schedule "U" which is attached to and forms part of this bylaw) leased and occupied by the **Town of Comox** (used for office space) from North Nanaimo Rentals Ltd., shall be exempt from property value taxation for the year 2025 on all land and improvements for:

Strata Lot 3, 4, and 5; Plan VIS1074, Section 56, Comox Land District,

and, 50% on all land and improvement for:

Strata Lot 6; Plan VIS1074, Section 56, Comox Land District.

- (23) The following described property (shadowed in Schedule "V" which is attached to and forms part of this bylaw) owned by the **Town of Comox** with a long-term lease agreement with the **Comox Valley Children's Day Care Society** and used for the purpose of a daycare facility (operating as '**Aspen Grove Children's Centre**,') shall be exempt from property value taxation for the year 2025 to the extent of one-half (1/2) of the value of both land and improvements at:

Strata Lot 2, Plan EPS7342, Section 65, Comox Land District

- (24) The following described property (shadowed in Schedule "W" which is attached to and forms part of this bylaw) owned by the **Christian & Missionary Alliance – Canadian Pacific District** and used for the purpose of public worship, shall be exempt from property value taxation for the year 2025 to the extent of all the value of land surrounding the building for public worship, and the value of any hall on:

Lot 6, Plan VIP26575, Section 2, Comox Land District

- (25) The following described property (shadowed in Schedule "X" which is attached to and forms part of this bylaw) owned by the **Comox Valley Affordable Housing Society** and used for low income rental housing for seniors, shall be exempt from property value taxation for the year 2025 on all of the land:

Lot B, Plan VIP31594, Section 56, Comox Land District

- (26) The following described property (shadowed in Schedule "Y" which is attached to and forms part of this bylaw) leased and occupied by the **Comox Valley Children's Day Care Society** from the Providence Living Society, with a long-term lease agreement for the purpose of a daycare facility (operating as '**Joyful Journeys Children's Centre**,') shall be exempt from property value taxation for the year 2025 to the extent of one-half (1/2) of the value of both land and improvements at:

Lot A Sections 1 and 2 Comox District Plan EPP118693, Comox Land District

2. Permissive Tax Exemptions Authorized for 2025 (continued)

(27) The following described property (shadowed in Schedule "Y" which is attached to and forms part of this bylaw) owned by the **Providence Living Society** used for the operation of a not-for-profit residential care facility shall be exempt from property value taxation for the year 2025 to the extent of all of the value of both land and improvements at:

Lot A Sections 1 and 2 Comox District Plan EPP118693, Comox Land District


Excluded from this property tax exemption are any tenant occupiers not specifically named in this bylaw.

3. Adoption

READ A FIRST time this	2 nd day of October , 2024
READ A SECOND time this	2 nd day of October , 2024
READ A THIRD time this	2 nd day of October , 2024
ADOPTED this	23 rd day of October , 2024



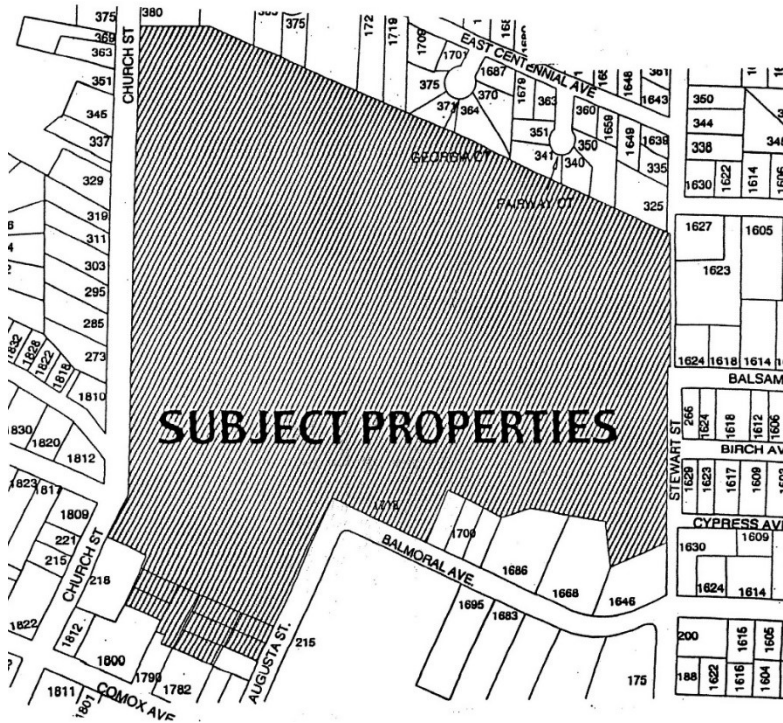
MAYOR



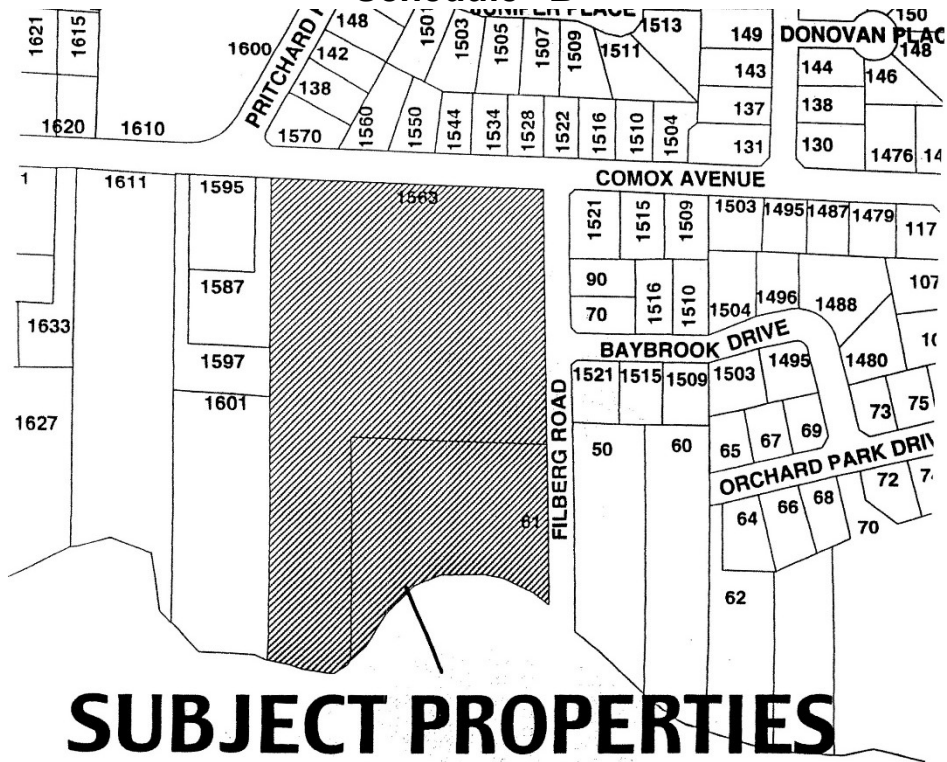
CORPORATE OFFICER

Comox Permissive Tax Exemption Bylaw for 2025 - Bylaw 2036

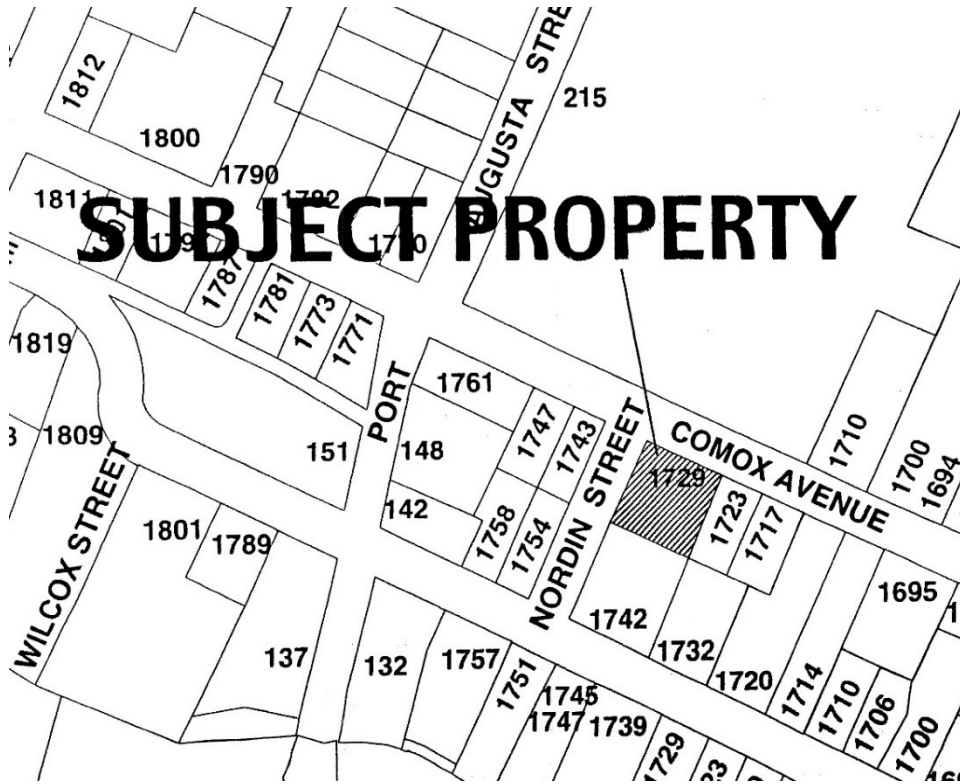
Schedule "A"



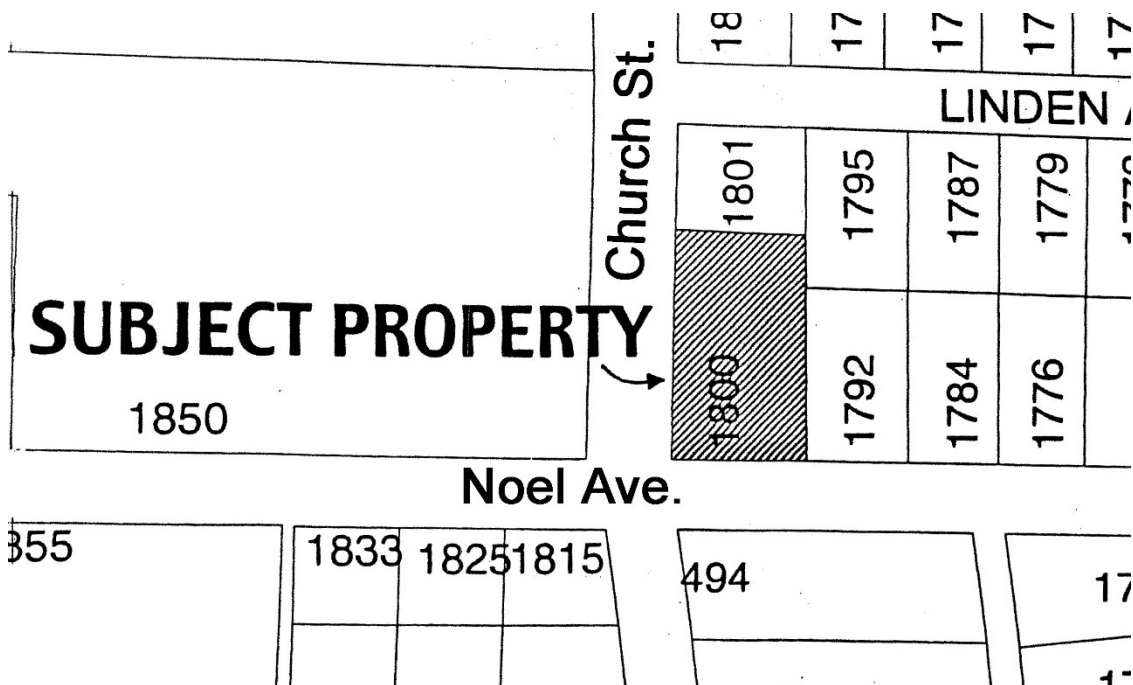
Schedule "B"



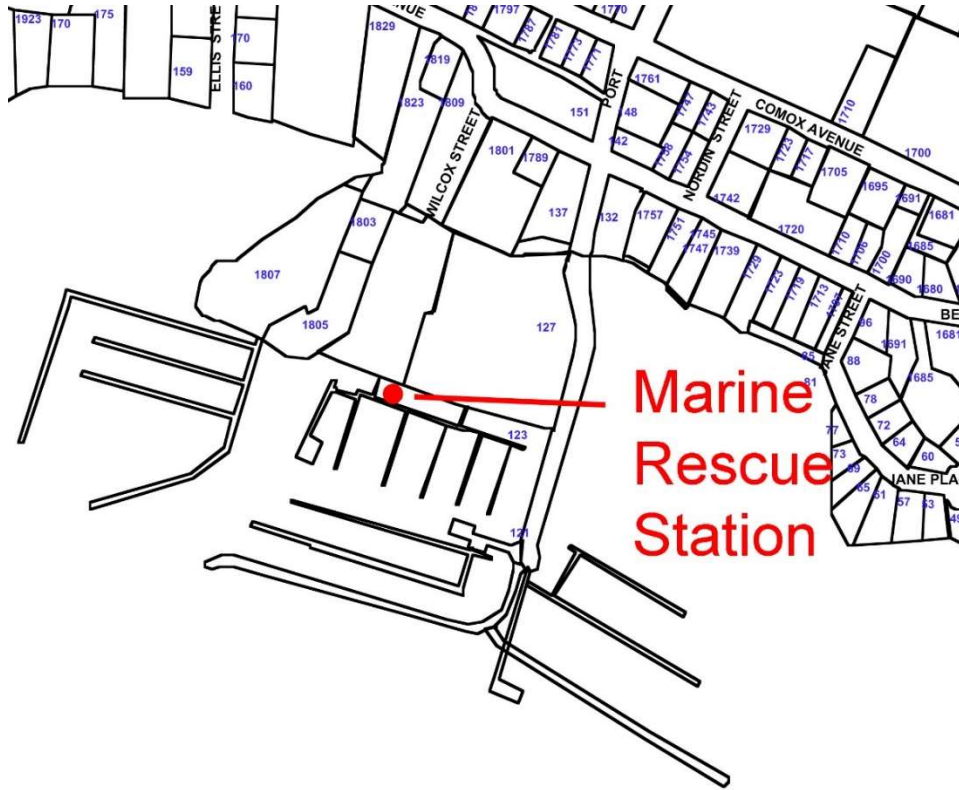
**Comox Permissive Tax Exemption Bylaw for 2025 - Bylaw 2036
 Schedule "C"**



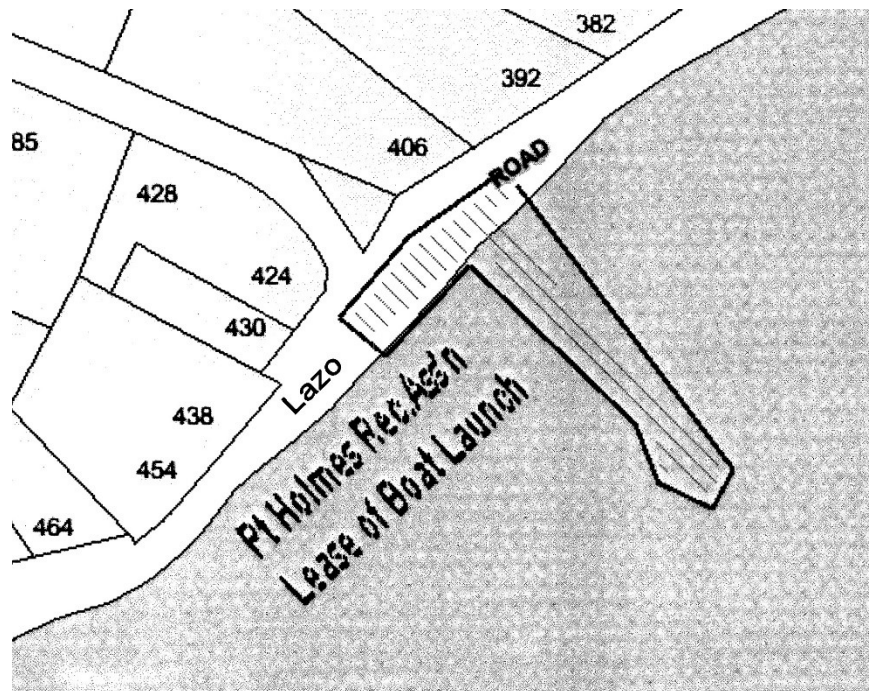
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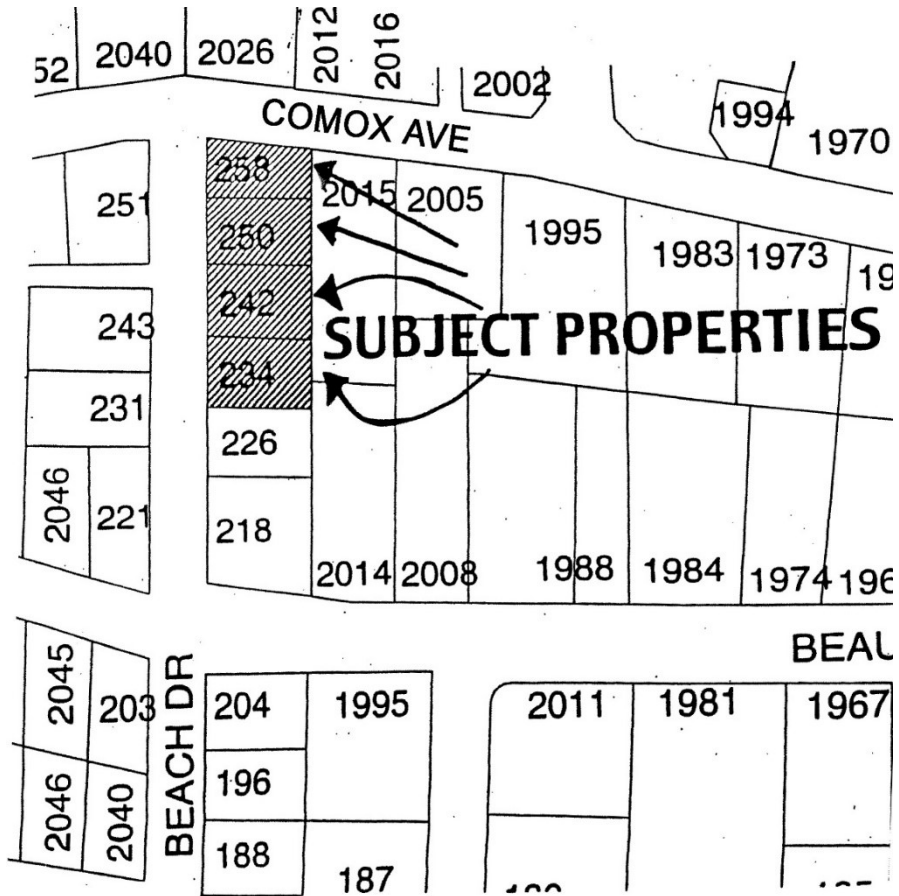
Comox Permissive Tax Exemption Bylaw for 2025 - Bylaw 2036 Schedule "E"



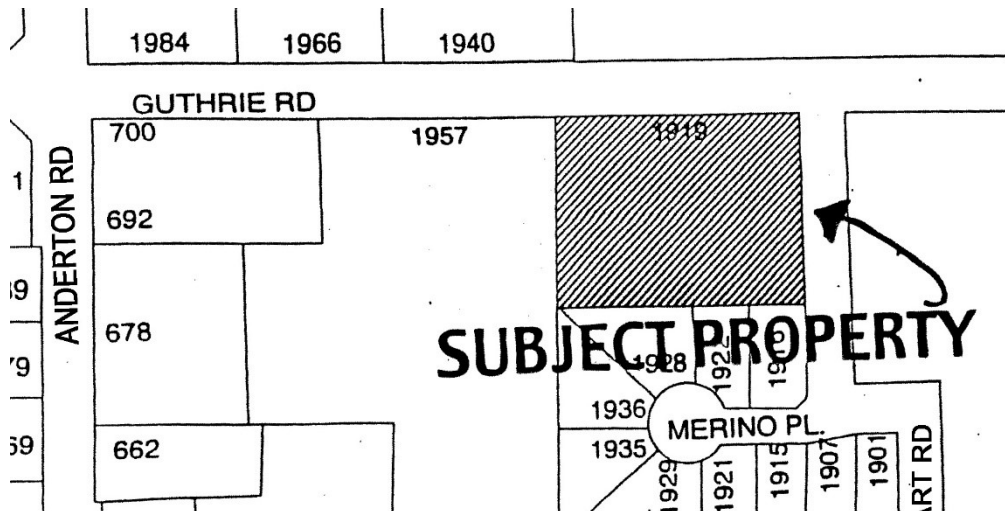
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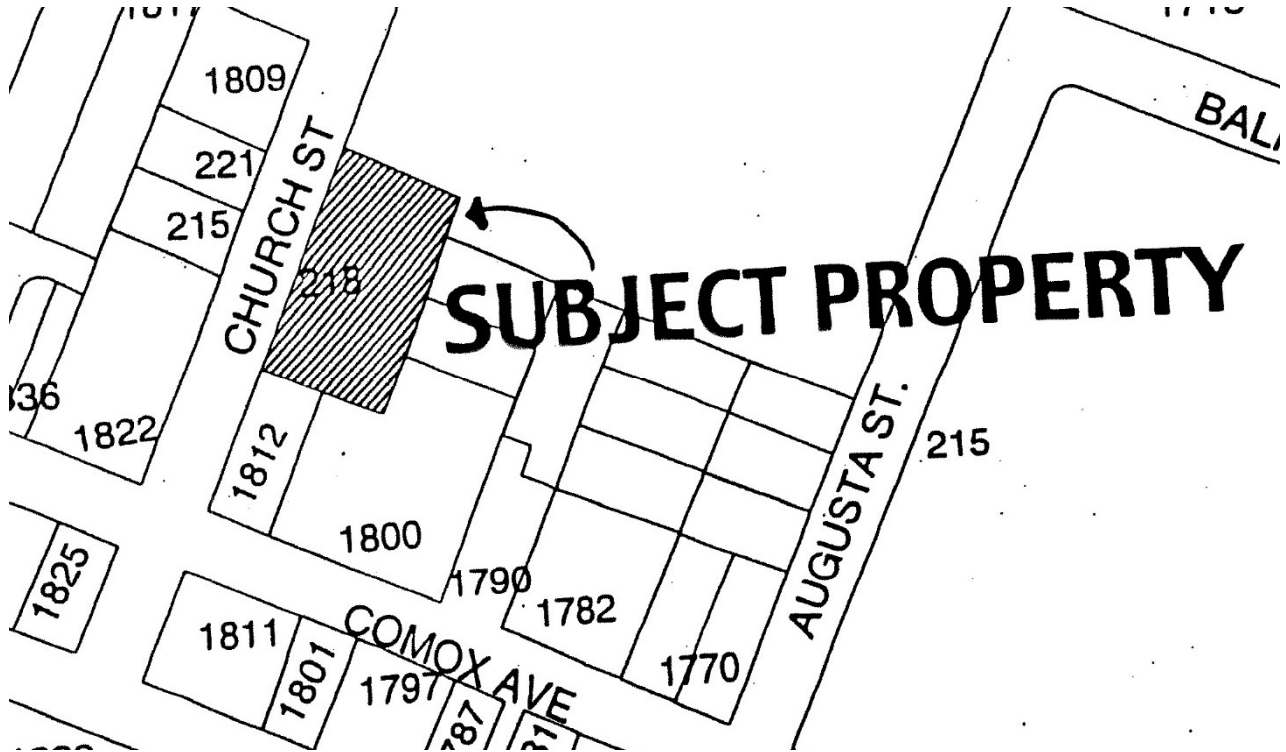
Comox Permissive Tax Exemption Bylaw for 2025 - Bylaw 2036 Schedule "G"



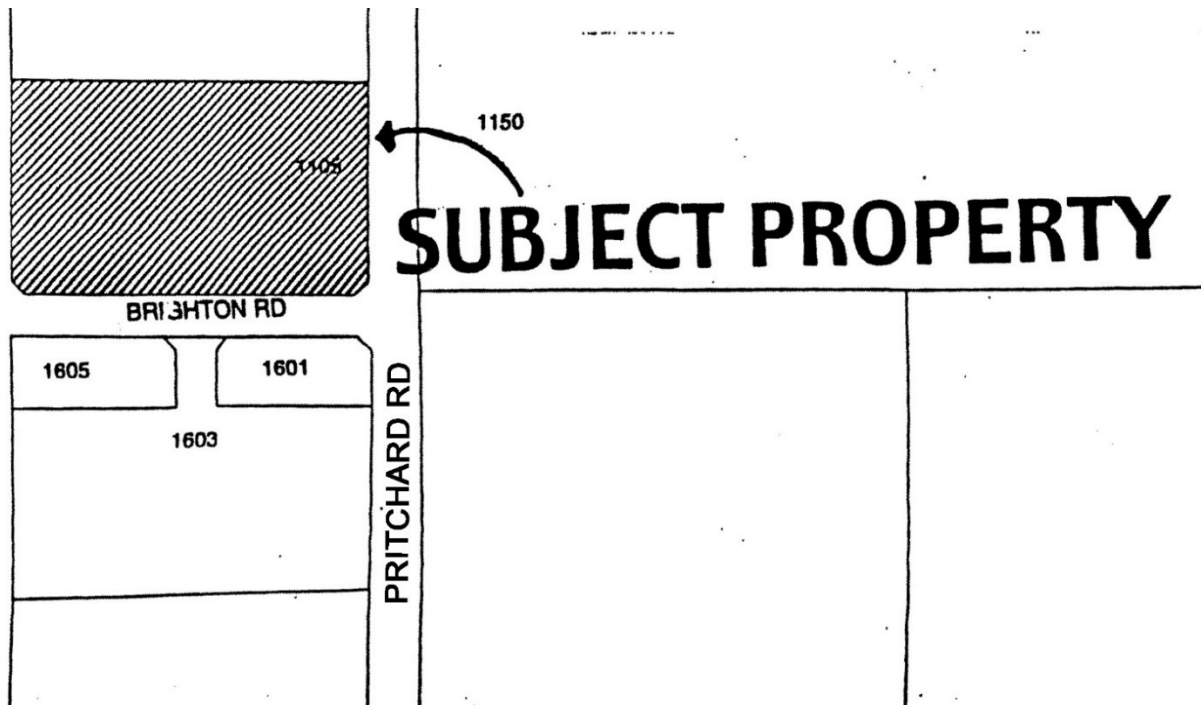
Schedule "H"



**Comox Permissive Tax Exemption Bylaw for 2025 - Bylaw 2036
Schedule "I"**

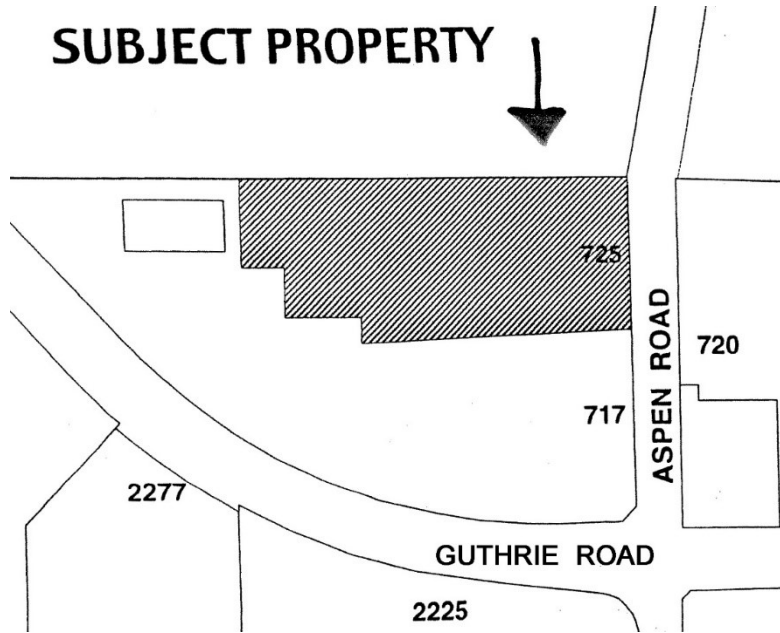


Schedule "J"

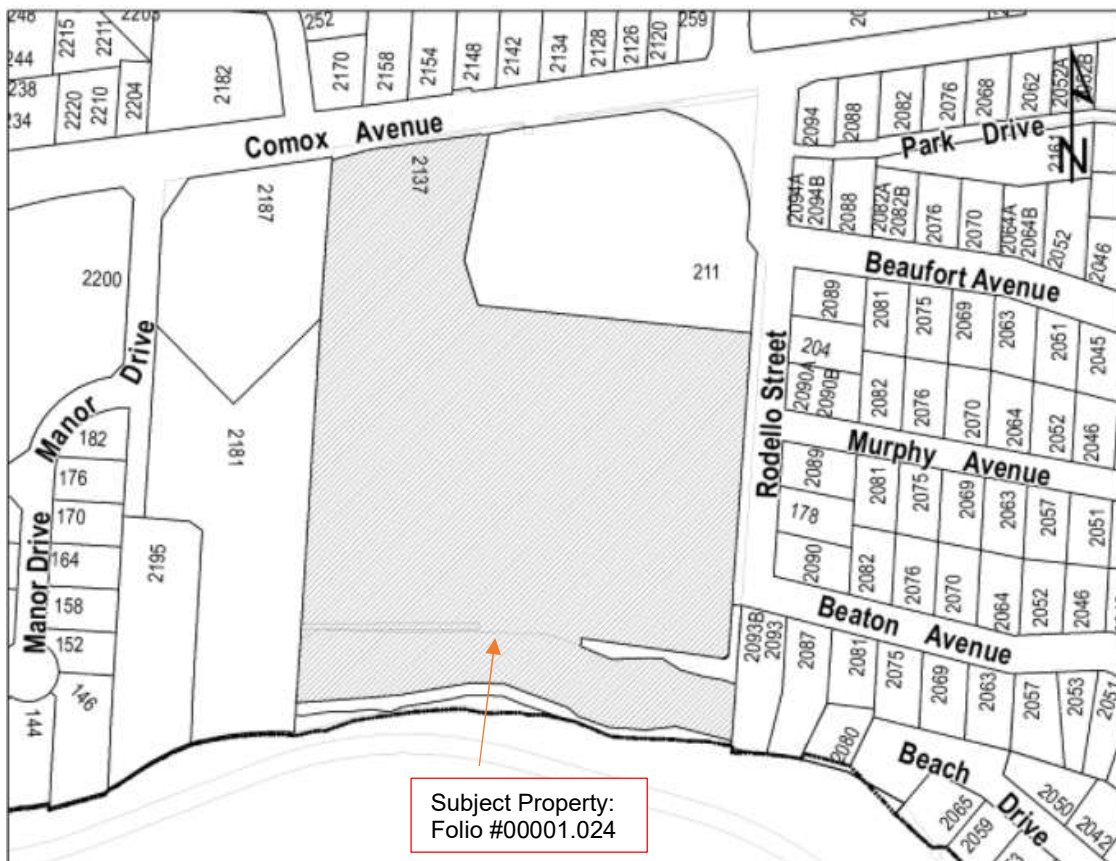


Comox Permissive Tax Exemption Bylaw for 2025 - Bylaw 2036 Schedule "K"

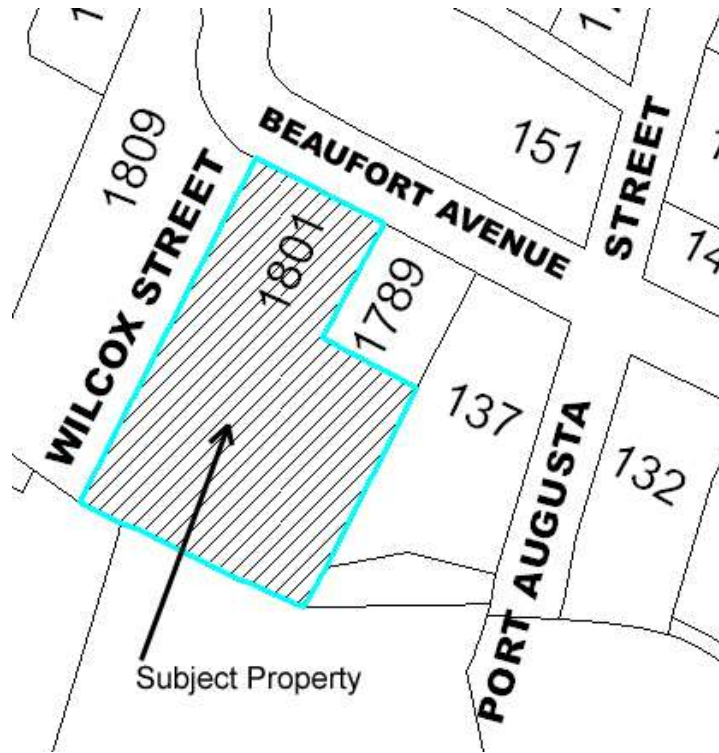
SUBJECT PROPERTY



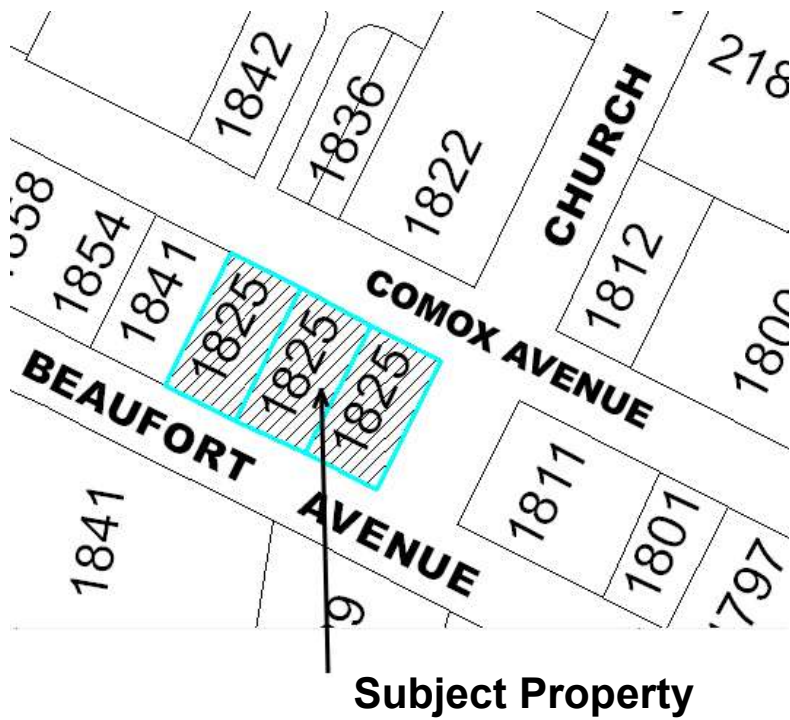
Schedule "L"



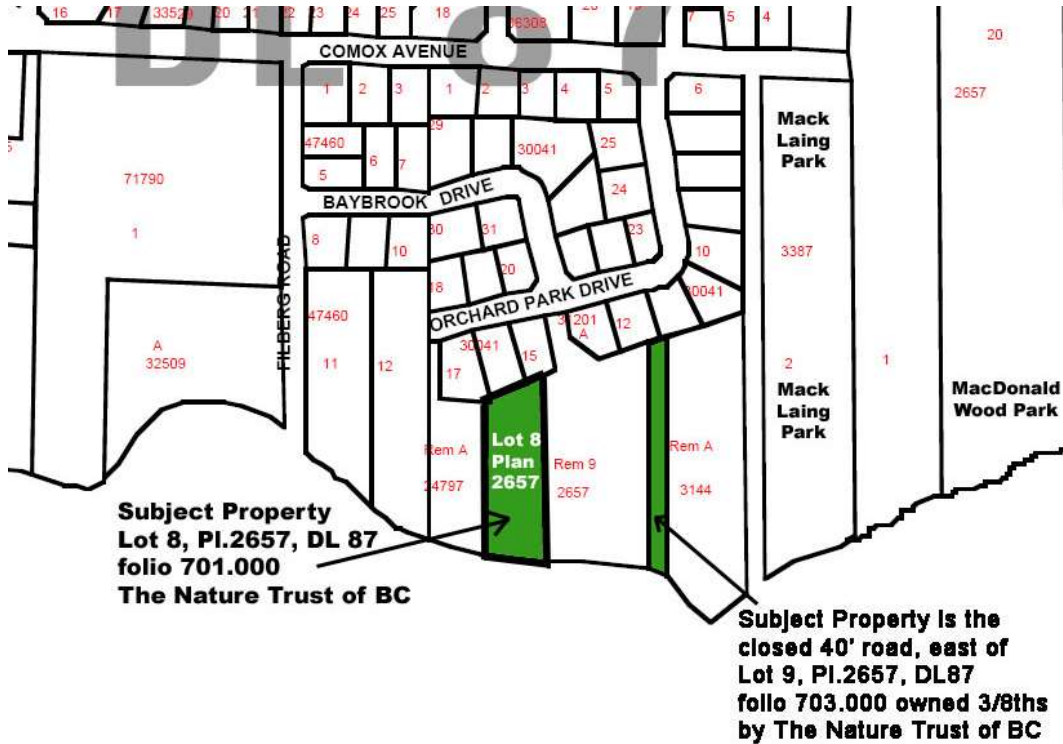
Comox Permissive Tax Exemption Bylaw for 2025 - Bylaw 2036
Schedule "M"



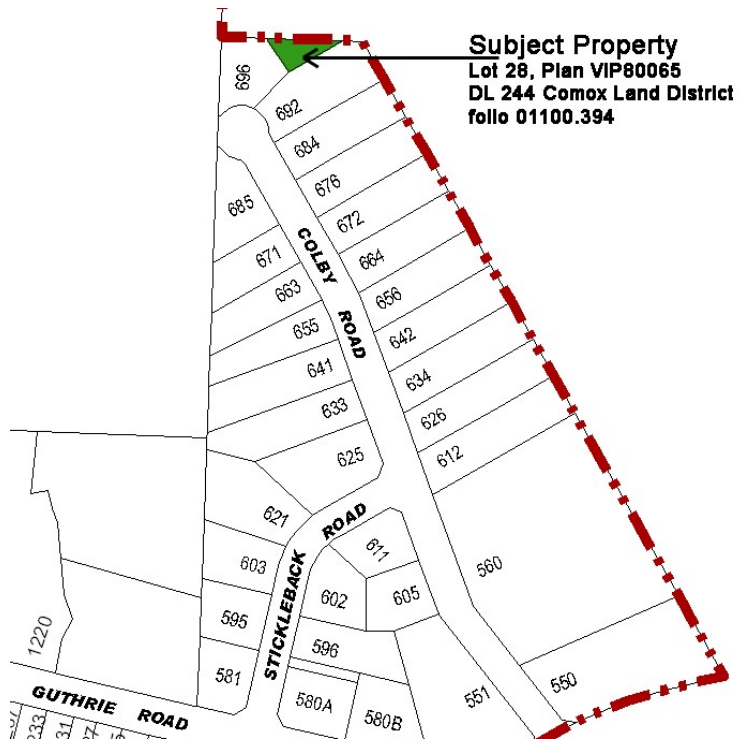
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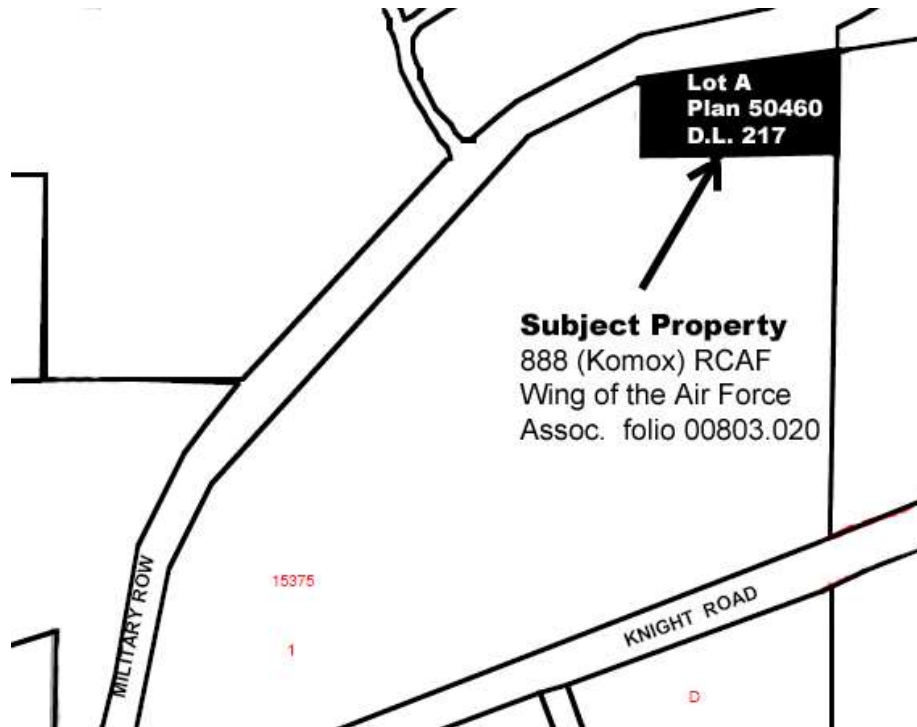
Comox Permissive Tax Exemption Bylaw for 2025 - Bylaw 2036 Schedule "O"



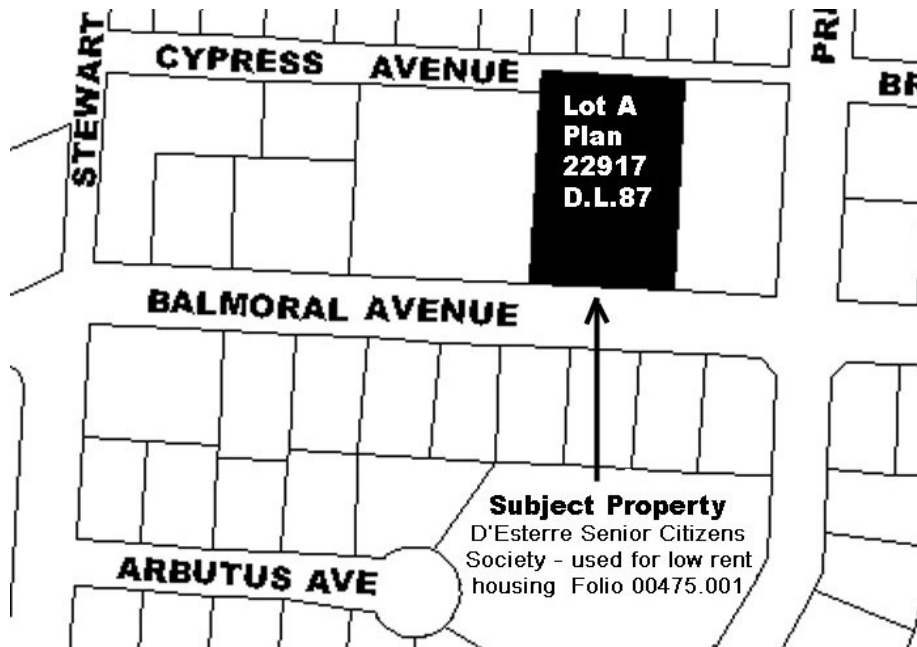
Schedule "P"



Comox Permissive Tax Exemption Bylaw, 2023 - Bylaw 2036
Schedule "Q"

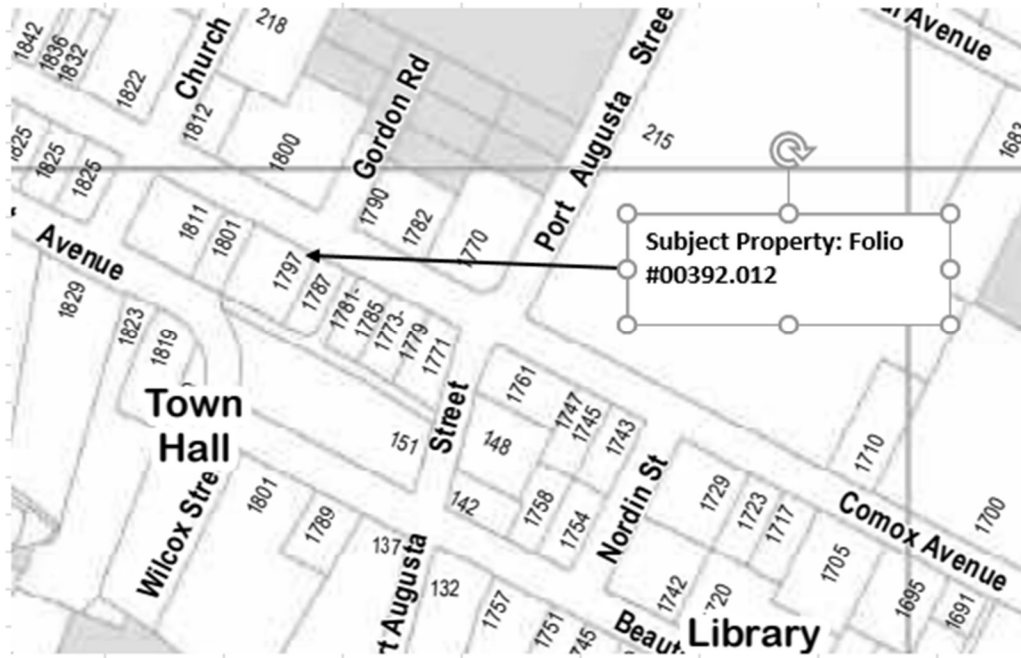


Schedule "R"



Comox Permissive Tax Exemption Bylaw for 2025 - Bylaw 2036

Schedule "U"

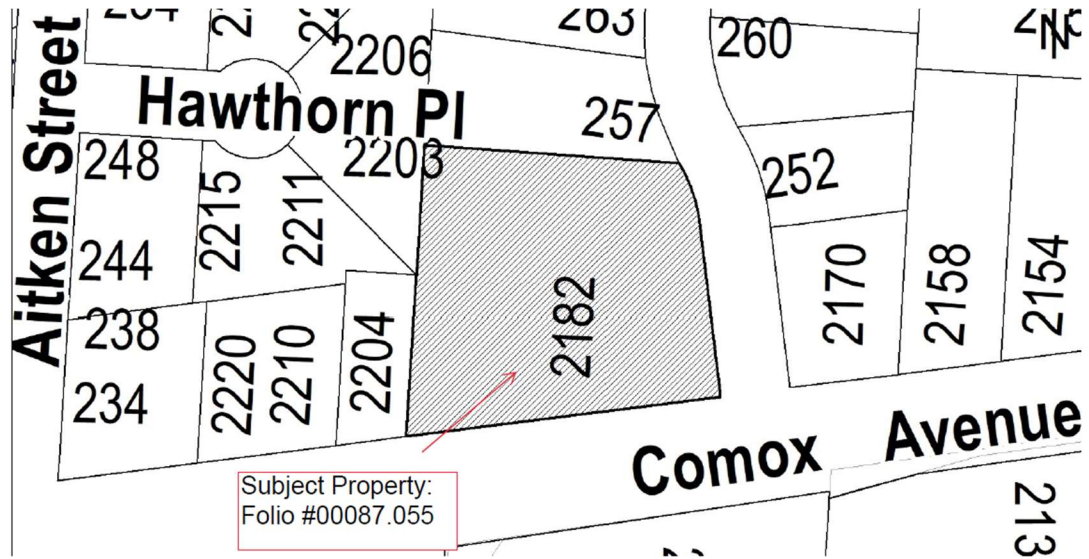


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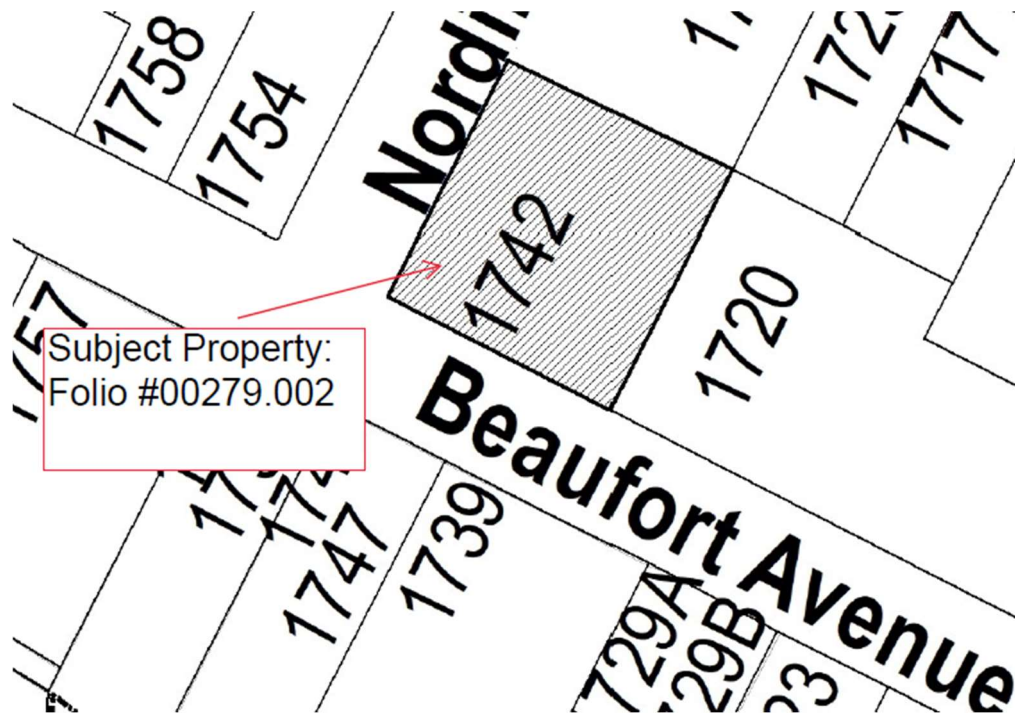


Comox Permissive Tax Exemption Bylaw for 2025 - Bylaw 2036

Schedule "W"



Schedule "X"



Comox Permissive Tax Exemption Bylaw for 2025 - Bylaw 2036

Schedule "Y"

