



Special Meeting of Council AGENDA

October 15, 2024, 7:00 pm
Council Chambers of the Village Office
499 Muchalat Drive

We are on the unceded traditional territory of the Mowachaht/Muchalaht First Nation.

Pages

CALL TO ORDER

INTRODUCTION OF LATE ITEMS

APPROVAL OF AGENDA

Recommended Motion:
THAT the agenda be adopted.

ADOPTION OF MINUTES

PUBLIC AND STATUTORY HEARINGS

UNFINISHED BUSINESS

Annual Property Tax Exemption Bylaw No. 755, 2024

3

Recommended Motion:
THAT Council give first, second, and third reading to the Village of Gold River Permissive Tax Exemption Bylaw No. 755, 2024.

DELEGATIONS

ADMINISTRATION REPORTS

REPORTS FROM COUNCIL

INFORMATION ITEMS

REPORTS OF COMMITTEES

BYLAWS

CORRESPONDENCE

NEW BUSINESS

QUESTION PERIOD

NOTICE OF MOTION

MOTION TO ADJOURN IN CAMERA

RISE AND REPORT

ADJOURNMENT

Recommended Motion:

THAT the meeting be adjourned.

Time: X:XX pm.

Village of Gold River REPORT TO COUNCIL

Regular Council Meeting
October 7, 2024

Author: Michael Roy, Chief Administrative Officer

Subject: Annual Property Tax Exemption Bylaw

RECOMMENDATION(S):

THAT Council receive the report for information.

THAT Council give first, second, and third reading to the Village of Gold River Permissive Tax Exemption Bylaw No. 755, 2024 as amended by deleting in Section C:

Roll #53.300 Gold River Golf and Country Club

- Lot A, Plan VIP51943, District Lots 129 and 663, Nootka District; owned by the Village of Gold River and operated by the Gold River Golf Society and used for recreational purposes. The entire Golf Course property is exempt, 100% of Class 06-Business/Other and 100% of Class 08-Recreation/Non-Profit assessment.

and replacing in Section C with:

Roll #53.300 Gold River Golf and Country Club

- Lot A, Plan VIP51943, District Lots 129 and 663, Nootka District; owned by the Village of Gold River and operated by the Gold River Golf Society and used for recreational purposes. The Golf Course property is exempt, 50% of Class 06-Business/Other and 100% of Class 08-Recreation/Non-Profit assessment. by giving a 50% permissive tax exemption to class 6.

ALTERNATIVE(S):

- THAT Council give first, second, and third reading to the Village of Gold River Permissive Tax Exemption Bylaw No. 755, 2024.

PURPOSE

To provide the additional information requested by Council and to proceed with first three readings to the Permissive Tax Exemption Bylaw.

ATTACHMENT(S):

- Permissive Tax Exemption Report from September 23, 2024
- Permissive Tax Exemption Bylaw No. 755, 2024
- Permissive Tax Exemption Public Notice

DISCUSSION

Council requested to know what the estimated impact would be if the improvement only received half of the assessment as permissive tax exemption.

The property's assessment is split between Class 6 Business and Class 8 Recreation/non-profit. Class 6 includes all the improvements and a small portion land. Class 8 is entirely land.

Per legislation, up to \$10,000 of the assessed value of improvements in Class 4 – major industry, Class 5 – light industry and Class 6 – business and other is exempt from all property taxes: Industrial and Business Property Exemption Regulation, made under the Community Charter, therefore any portion of Class 6 assessment not granted a permissive tax exemption would be reduced by \$10,000 for the calculation of taxes

Should Council proceed with only providing 50% permissive exemption for improvements, the taxable assessment would be reduced by up to \$10,000 for taxation purposes.

In 2024, class 6 land assessment was \$11,000 with the balance of class 6 being for improvements on the property. The estimated property tax for the property is \$5,400. The estimated exemptions for the next three years would be:

2025	\$22,541.94
2026	\$24,119.88
2027	\$25,567.07

Should Council wish to proceed with a reduced permissive exemption for the golf course, the bylaw would be amended by deleting in section C:

- a) Roll #53.300 Gold River Golf and Country Club
Lot A, Plan VIP51943, District Lots 129 and 663, Nootka District; owned by the Village of Gold River and operated by the Gold River Golf Society and used for recreational purposes. The entire Golf Course property is exempt, 100% of Class 06-Business/Other and 100% of Class 08-Recreation/Non-Profit assessment.

and replacing with:

- a) Roll #53.300 Gold River Golf and Country Club
Lot A, Plan VIP51943, District Lots 129 and 663, Nootka District; owned by the Village of Gold River and operated by the Gold River Golf Society and used for recreational purposes. **The Golf Course property is exempt, 50%** of Class 06-Business/Other and 100% of Class 08-Recreation/Non-Profit assessment.

The permissive tax notice would be updated to reflect the reduction in permissive tax exemption for the golf course.

As the golf course also operates a restaurant, having to pay some property taxes would be more equitable in relation to other restaurants and businesses operating in the village.

FINANCIAL IMPLICATIONS

Would increase tax revenue by approximately \$5,400.00

POLICY IMPLICATIONS

None

LEGAL IMPLICATIONS

None

STRATGIC PLAN ALIGNMENT

A reduction of the amount of permissive tax exemption would align with the financial sustainability priority to support current service levels.

Respectfully submitted,

Michael Roy
Chief Administrative Officer
Village of Gold River

Village of Gold River REPORT TO COUNCIL

Regular Council Meeting
September 23, 2024

Author: Michael Roy, Chief Administrative Officer

Subject: Permissive Tax Exemption

RECOMMENDATION(S):

THAT Council give first, second, and third reading to the Village of Gold River Permissive Tax Exemption Bylaw No. 755, 2024.

ALTERNATIVE(S):

THAT Council receive this report for information.

PURPOSE

To provide the first three readings to the Permissive Tax Exemption Bylaw.

ATTACHMENT(S):

- Permissive Tax Exemption Bylaw No. 755, 2024
- Permissive Tax Exemption Public Notice

DISCUSSION

Attached is the Bylaw and Notice for the 2025 Permissive Tax Exemptions. As outlined in Section 224 of the Community Charter, permissive tax exemptions are a way for Council to waive the property taxes on buildings and land used for specific purposes. The four main categories that Gold River exempts properties under are: Places of Public Worship, Interest of Public Authority, Recreation, Service Club / Non-Profit Organization. These are generally the same property tax exemptions that the Village has been offering organizations for the past several years.

To be effective for 2025 the bylaw must be adopted by October 31, 2024.

FINANCIAL IMPLICATIONS

The Village will miss out on the municipal portion of approximately \$28,900.

POLICY IMPLICATIONS

None

LEGAL IMPLICATIONS

None

STRATGIC PLAN ALIGNMENT

N/A

Respectfully submitted,

Michael Roy
Chief Administrative Officer
Village of Gold River

VILLAGE OF GOLD RIVER

BYLAW NO. 755, 2024

A BYLAW TO EXEMPT CERTAIN PROPERTIES FROM TAXATION FOR THE YEAR 2025

WHEREAS section 224 of the *Community Charter, S.B.C. 2003, c. 26*, provides that Council may, by bylaw, exempt certain land or improvements, or both, from taxation.

NOW THEREFORE the Council of the Village of Gold River, in open meeting assembled, enacts as follows:

TITLE

1. This bylaw may be cited as the Gold River Annual Property Tax Exemption Bylaw No. 755, 2024

2025 TAX EXEMPTIONS

2. The following properties or portions of properties situated in the Village of Gold River shall be and are exempt from taxation by the Village of Gold River, for the 2025 calendar year.

A. PUBLIC WORSHIP: {Sections 224 (2) (f) and 224 (2) (g)}

In relation to property that is statutorily exempt under Section 220 (1) (h) of the *Community Charter*, (buildings for public worship) and pursuant to Section 224 (2) (f) and (g) of the *Community Charter* the church hall and the area of land surrounding the exempt building is considered necessary to an exempt building set apart for public worship;

- a) Roll # 1102.000 – St. Peter St. Paul Church 402 Cedar Crescent and 346 Alder Crescent
Lot 2, Block K, Plan 20004, District Lot 637, Nootka District, PID 000-942-600; owned by the Bishop of Victoria and used solely for public worship, including the land surrounding the church used for parking and landscaped area representing 80% of the property.
- b) Roll #247.000 – Christian Fellowship Church 600 Nimpkish Drive
Lot A, Plan 48112, District Lot 637, Nootka District, PID 013-233-602; owned by the Christian Fellowship Church and used solely for public worship, including that portion of land which is not directly under the Church representing 92% of the land used for parking and landscaped area.

B. INTEREST OF PUBLIC AUTHORITY: {Section 224 (2) (d)}

In relation to property that is owned by a public or local authority and used or operated by corporations or organizations that operate exclusively for charitable, philanthropic or non-profit purposes;

- a) Roll #1403.005 – Jack Christensen Centre 396 Nimpkish Drive
Lot 2, Plan 32050, District Lot 637, Nootka District, PID 001-105-086; owned by the Village of Gold River and used or operated by the following organizations:
 - Gold River Food Bank – Room 106-113
 - Gold River Child Care Society (Little Dinosaurs Daycare) – Rooms 118-119-120-125-126
 - Community Justice Society – Room 114
 - Gold River Health Care Auxiliary - Thrift Shop – 109-laundry and storage
 - Gold River Museum and Archives Society – Rooms 121-122
 - Vancouver Island Regional Library – Rooms 107-108-110-111
 - Gold River Lions Club – Rooms 222-223-224
 - Gold River Chamber of Commerce – Room 116

C. RECREATIONAL: {Section 224 (2 (i))}

- a) Roll #53.300 Gold River Golf and Country Club
Lot A, Plan VIP51943, District Lots 129 and 663, Nootka District; owned by the Village of Gold River and operated by the Gold River Golf Society and used for recreational purposes. The entire Golf Course property is exempt, 100% of Class 06-Business/Other and 100% of Class 08-Recreation/Non-Profit assessment.

D. SERVICE CLUB/NON-PROFIT ORGANIZATIONS: {Section 224 (2) (i)}

- a) Roll #903.000 Royal Canadian Legion Branch #270 405 Trumpeter Drive
Lot 3, Block H, Plan 20172, District Lot 637, Nootka District; owned by the Royal Canadian Legion and used as a service club and not-for-profit purposes. The exempt portion includes the portion of the land and building associated with the Royal Canadian Legion space, the Legion Ladies Auxiliary Hall and the space occupied by the Gold River Revellers Society but does not include the space occupied by Mascon. and used for the purpose of an office.

MISCELLANEOUS PROVISIONS

3. If any section, subsection, sentence, clause, phrase or schedule of this bylaw is for any reason held to be invalid by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this bylaw. I records in the custody and control of the employees of the Village of Gold River are the property of the Village of Gold River. All records of the Village of Gold River must comply with this records management system and this bylaw. All employees, management, service providers and volunteers of the Village of Gold River must comply with this bylaw.

READ the first time this _____ day of _____, 2024

READ the second time this _____ day of _____, 2024

READ the third time this _____ day of _____, 2024

ADOPTED this _____ day of _____, 2024

M. Lott Mayor

M. Roy Corporate Administrator

VILLAGE OF GOLD RIVER

PERMISSIVE TAX EXEMPTION

In accordance with section 224 and 227 of the *Community Charter*, the Council of the Village of Gold River is considering the following properties for a Permissive Tax Exemption for the 2024 year. The exemption will apply for 2025 and the following two years. Amounts and exemption type for each property are as follows:

A. PUBLIC WORSHIP

Owner/Occupier	Property Description	Estimated Annual Dollar Value of Permissive Tax Exemptions		
		2025	2026	2027
Bishop of Victoria	402 Cedar Crescent	\$664.51	711.03	753.69
Christian Fellowship Church	600 Nimpkish Drive	\$2,359.83	2,525.02	2,676.52

B. INTEREST OF PUBLIC AUTHORITY

Owner/Occupier	Property Description	Estimated Annual Dollar Value of Permissive Tax Exemptions		
		2025	2026	2027
Village of Gold River Jack Christensen Centre	396 Nimpkish Drive	\$5,471.85	5,854.88	6,206.17
Gold River Foodbank	Room 106-113	\$433.67	464.02	491.86
Gold River Childcare Society	Rooms 118-119-120-125-126	\$1,084.17	1,160.06	1,229.66
Community Justice Program	Room 114	\$216.83	232.01	245.93
GR Health Care Auxiliary Thrift Shop	Room 109 - laundry/storage	\$216.83	232.01	245.93
Vancouver Island Regional Library	Rooms 107-108-110-111	\$920.27	984.68	1,043.77
Gold River Museum & Archive Society	Room 121	\$216.83	232.01	245.93
Gold River Lions Club	Rooms 222-223-224	\$650.50	696.03	737.80
Gold River Chamber of Commerce	Room 116	\$216.83	232.01	245.93

C. RECREATIONAL

Owner/Occupier	Property Description	Estimated Annual Dollar Value of Permissive Tax Exemptions		
		2025	2026	2027
Gold River Golf & Country Club	Gold River Golf Course	\$28,195.55	30,169.24	31,979.39

D. SERVICE CLUB / NON-PROFIT ORGANIZATION

Owner/Occupier	Property Description	Estimated Annual Dollar Value of Permissive Tax Exemptions		
		2025	2026	2027
Royal Canadian Legion Branch #270	405 Trumpeter Drive	\$6,149.84	6,580.33	6,975.15

Any questions or concerns can be directed to the undersigned,

Michael Roy
Chief Administrative Officer
Village of Gold River