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) <u>Roll #247.000 – Christian Fellowship Church 600 Nimpkish Drive</u> 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) <u>Roll #1403.005 Jack Christensen Centre 396 Nimpkish Drive</u> 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. <u>RECREATIONAL: {Section 224 (2 (i)}</u>
 - 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 <u>does not</u> 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