

CITY OF CASTLEGAR

BYLAW 1180

A bylaw to exempt certain properties from taxation for 2014.

WHEREAS the Community Charter provides that Council may, by a bylaw adopted prior to October 31st in any year, exempt from taxation for the next calendar year certain lands and improvements;

AND WHEREAS Council deems it to be in the public interest to exempt from taxation in 2014 those properties set out herein;

NOW THEREFORE the Council of the City of Castlegar, in open meeting assembled, enacts as follows:

1. This bylaw may be cited as the “2014 Tax Exemption Bylaw”.
2. The following properties, being areas surrounding buildings set apart and in use for public worship, are exempt from taxation for 2014 under the provisions of Section 224(2)(f) of the Community Charter:
 - (a) Parcel A (KR165758), Plan 4253, District Lot 4598, Kootenay District, (Roll 589.372), held by the Synod of Diocese of Kootenay (St. David's Anglican Church);
 - (b) Lot A, Plan 14911, District Lot 181, Kootenay District, (Roll 503.025), held by the Pentecostal Assemblies of Canada;
 - (c) Lots 7 to 10 inclusive, Block 26, Plan 650, District Lot 181, Kootenay District, (Roll 101.060 and 101.070), held by St. Peter Lutheran Church of Castlegar;
 - (d) Lot 1, Plan 6957, District Lot 4598, Kootenay District, (Roll 1374.022), held by the Apostolic Church of Pentecost of Canada Incorporated;
 - (e) Lot B, Plan 5345, District Lot 7173, Kootenay District, (Roll 1429.000), held by the Trustee's of the Congregation of Castlegar-Kinnaird Pastoral Charge;
 - (f) Lot A, Plan NEP73133, District Lot 7174, Kootenay District, (Roll 1442.100), held by the Trustees of the Congregation of Kinnaird Church of God;
 - (g) Lot H, Plan 5434, District Lot 7174, Kootenay District, (Roll 1463.135), held by the Living Waters Faith Fellowship;
 - (h) Lot A, Plan 13580, District Lot 7198, Kootenay District, (Roll 1731.050), held by the Trustees for the Castlegar South Congregation of Jehovah's Witnesses;
 - (i) Parcel B, (See W5798) & Lot 10, Block 32, Plan 650, District Lot 181, Kootenay District (Roll 151.100), held by Beaver Valley Baptist Church;

- (j) Lot 1, Block 59, Plan 650, District Lot 181, Kootenay District, (see 00459.001), Roll 459.000, PID 026-490-471, held by the Roman Catholic Bishop of Nelson;
 - (k) Block 59, Plan NEP650, District Lot 181, Roll 00456.000, PID 016-209-613, held by the Roman Catholic Bishop of Nelson;
 - (l) Lot 13, Plan 2042, Part E ½, District Lot 7175, Kootenay District, (Roll 1605.000), held by the New Apostolic Church of Canada;
 - (m) Lot 1, Plan NEP82008, District Lot 7175, Kootenay District, PID 026 819 406, (Roll 1360.850) held by Calvary Baptist Church in Castlegar.
3. Lots 5 to 9 inclusive, Plan 2714, District Lot 4598, Kootenay District, (Roll 589.171), held by the Castlegar Villa Society and used exclusively to provide homes for elderly citizens, are exempt from taxation under the provisions of Sections 224(2)(h) of the Community Charter.
 4. Parcel "B" (see P9064), Plan 2585, District Lot 181, Kootenay District, (Roll 313.000) and Parcel "A", (see XG233) Plan 2585, District Lot 181, Kootenay District (Folio 315.001) held by the Kootenay Family Place and occupied by an institution licensed under the Community Care Facility Act, are exempt from taxation on both land and improvements under the provisions of Section 224(2)(j) of the Community Charter.
 5. Lot 1, Plan 18518, District Lot 181, Kootenay District, (Roll 343.016) and Lot 3, Plan 2288, District Lot 181, (Roll 346.000), held by Interior Health Authority, being the area surrounding a building used solely as a hospital under the hospital act, is exempt from taxation under the provisions of Section 224(2)(h) of the Community Charter.
 6. The following properties, which are owned by a charitable, philanthropic or other not for profit organization supported in whole or in part by public funds and portions of which are used exclusively for charitable or philanthropic purposes, are exempt from taxation under the provisions of Section 224(2)(a) of the Community Charter to the extent indicated:
 - (a) One hundred percent of the total assessed value of the land and improvements on Lot A, Plan 12010, District Lot 7174, Kootenay District, (Roll 1485.050), held by the Kootenay Society for Community Living; and
 - (b) One hundred percent of the total assessed value of the land and improvements on Lot A, Plan NEP77899 District Lot 181, (Roll 4.035, formerly roll 4.025 and 4.05), held by the Kootenay Society for Community Living; and
 - (c) One hundred percent of the total assessed value of the land and improvement of Lot A, Block 6, District Lot 4598, Kootenay District, (Roll 1047.010), held by the Kootenay Society for Community Living; and

- (d) Seventy five percent of the total assessed value of the land and improvements of Lot 10 and 11, Block 13, plan 650, Kootenay District, (Roll 3.000), held by the Castlegar & District Community Services Society.

7. The following properties, portions of which are used principally for public recreational purposes or are used by a registered charitable, philanthropic or not for profit organization and comply with City of Castlegar policy directive number 15 are exempt from taxation under the provisions of Section 224(2)(a) of the Community Charter to the extent indicated:

- (a) One hundred percent of the total assessed value of the land and improvements on Lots 14 and 15, Block 22, Plan 650, District Lot 181, Kootenay District, (Roll 68.000), held by the Air Cadet League of Canada, 581 Castlegar;
- (b) Fifty percent of the total assessed value of the land and improvements on Lot 13, Plan 1520, District Lot 4598, Kootenay District, (Roll 601.000), held by the Portuguese Social Centre Society;
- (c) Ninety percent of total assessed value of the land and improvements on Lot 6, Plan 2041, District Lot 7174, Kootenay District except that part included in Plan 5036 (Roll 1443.000), held by CTN Labour Holdings Ltd;
- (d) Fifty percent of the total assessed value of the land and improvements on Lot 1 and 2, Plan 2578, District Lot 4598, Kootenay District, (Roll number 590.000) owned by the Royal Canadian Legion, Castlegar – Robson Branch No. 170;
- (e) One hundred percent of the total assessed value of the land and improvements on Plan Number X35, District Lot 4598, Kootenay District, (Roll number 4235.000) owned by the Friends of Parks and Trails;
- (f) One hundred percent of the total assessed value of the land and improvements on Lot B, Plan 4149, District Lot 4598, Kootenay District, (Roll number 644.010) owned by the Castlegar & District Hospital Auxiliary Society.
- (g) Ninety percent of the total assessed value of the land and improvements on Lot B, Plan 2054, District Lot 4598, Kootenay District (Roll number 616.000), held by the Castle Theatre Association.

8. The following properties, which are the interest in municipal buildings of a not for profit organization specified by the council that a not for profit organization uses or occupies as a licensee or tenant of the municipality, are exempt from taxation under the provisions of Section 224 (2)(d) of the Community Charter:

- (a) Lot 1, Plan 11265, District Lot 4598, Kootenay District, (Roll 805.075), occupied by the Castlegar and District Heritage Society (Castlegar Railway Station);

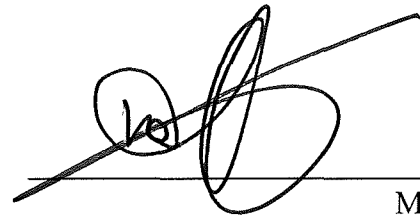
- (b) District Lot 15392, Kootenay District, (Roll 796.560), occupied by the Castlegar and District Heritage Society (Zuckerberg Island); and
 - (c) Lot 1, Plan 8749, District Lot 4598, Kootenay District, (Roll numbers 3002.000), occupied by the Kootenay Doukhobor Historical Society (Doukhobor Village) and the Kootenay Gallery of Art, History and Science Society (Kootenay Gallery of Art, History and Science), except for the Marketing building located adjacent to the restaurant building on the property legally described as lot 1, plan 8749, district lot 4598; and
 - (d) Lot 1, Plan 8285, District Lot 7173, Kootenay District, (Roll number 1375.200), occupied by the Castlegar and District Chamber of Commerce.
9. Lot 1, Plan NEP20546, District Lot 184, Kootenay District, (Roll 587.100), owned by Terasen BTW (BC Gas Utility Limited) and occupied by The City of Castlegar and is used as a public park is exempt from taxation under the provisions of Section 224(2) of the Community Charter.
10. Eight percent of the total assessed value of Lot A, Plan 17217, Kootenay District, (Roll 796.810), owned by Zellstoff Celgar Limited and used for the supply of water; eight percent of the supply of water being to the City of Castlegar, is exempt from taxation under the provisions of Section 224(2) of the Community Charter.

READ A FIRST TIME this 7th day of October, 2013

READ A SECOND TIME this 7th day of October, 2013

READ A THIRD TIME this 7th day of October, 2013

ADOPTED this 21st day of October, 2013



A handwritten signature in black ink, appearing to be 'W. B.', is written over a horizontal line. The signature is stylized and somewhat abstract.

Mayor



A handwritten signature in black ink, appearing to be 'Chempel', is written over a horizontal line. The signature is in a cursive style.

Director of Corporate Services