



# **Permissive Tax**

# **Exemption**

Bylaw 1409

Effective 2023 October

**CASTLEGAR**

# Permissive Tax Exemption

## Bylaw 1409

---

**A bylaw pursuant to Sections 220, 224 and 225 of the *Community Charter*, to exempt from taxation certain properties situated in the City of Castlegar.**

WHEREAS the *Community Charter* provides that Council may, by a bylaw, exempt from taxation certain lands and improvements;

AND WHEREAS Council deems it to be in the public interest to exempt from taxation, in 2024, 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 "Bylaw 1409, 2024 Permissive Tax Exemption Bylaw".
2. The following properties, being areas surrounding buildings set apart and in use for public worship, are exempt from taxation 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. Lot B, Plan 5345, District Lot 7173, Kootenay District, (Roll 1429.000), held by the Trustees of the Congregation of Castlegar-Kinnaird Pastoral Charge;
  - d. Lot A, Plan NEP73133, District Lot 7174, Kootenay District, (Roll 1442.120), held by the Trustees of the Congregation of Kinnaird Church of God;
  - e. Parcel B, (See W5798) & Lot 10, Block 32, Plan 650, District Lot 181, Kootenay District (Roll 151.100), held by Castlegar Baptist Church;
  - f. 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;
  - g. Lot 1, Plan NEP82008, District Lot 7175, Kootenay District, PID 026 819 406, (Roll 1360.850) held by Calvary Baptist Church in Castlegar.
  - h. Lots 7 to 10 inclusive, Block 26, Plan 650, District Lot 181, Kootenay District, (Roll 101.080), held by St. Peter Lutheran Church of Castlegar.
3. Lots 5 to 9 inclusive, Plan 2714, District Lot 4598, Kootenay District, (Roll 589.175), 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)(i) 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 organizations and which the council considers are used for a purpose that is directly related to the purposes of the corporation, 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;
  - 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), held by the Kootenay Society for Community Living;
  - c. One hundred percent of the total assessed value of the land and improvements of Lot A, Block 6, District Lot 4598, Kootenay District, (Roll 1047.010), held by the Kootenay Society for Community Living;
  - d. One hundred percent of the total assessed value of the land and improvements of Lot 4, Plan NEP5388 District Lot 7180, Kootenay District, (Roll 648.410), held by the Kootenay Society for Community Living;
  - e. One hundred percent of the total assessed value of the land and improvements of Lot 6, Plan NEP2682, District Lot 7182, Kootenay District, (Roll 655.000), held by the Kootenay Society for Community Living;
  - f. One hundred percent of the total assessed value of the land and improvements of Lot 1, Plan 6957, District Lot 4598, Kootenay District, (Roll 1374.022), held by the Circle of Indigenous Nations Society;
  - g. One hundred percent of the total assessed value of land and improvements on Plan number EPP63899, District Lot 4598, Property ID 029-942-241 (Roll 3002.002), 124 Heritage Way, held by the British Columbia Society for the Prevention of Cruelty to Animals;
7. The following properties, portions of which are used principally for public recreational purposes and/or are used by a registered charitable, philanthropic, or other not for profit organizations 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. 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;
  - b. Forty percent of the total assessed value of the land and improvements on Lot A, Plan EPP92815, District Lot 4598, Kootenay District, (Roll 1727.550), held by Woodland Park Housing Co-Operative are exempt from taxation under provisions of Sections 224(2)(k) of the *Community Charter*;

- c. One hundred percent of the total assessed value of the land and improvements on Lot B, Plan 4149, District Lot 4598, Kootenay District, (Roll 644.010) owned by the Castlegar & District Hospital Auxiliary Society;
  - d. One hundred percent of the total assessed value of land and improvements on Lot 10, Plan NEP818, District Lot 4598, PID 016-698-240 (Roll 4133.000), 20 Centre Avenue, held by Blueberry Creek Community School Council;
  - e. One hundred percent of the assessed value of land on Lot 4, Plan NEP22831, District Lot 12359, PID 023-335-084 (Roll 1890.400), 3500 16th Avenue and held by the Association of West Kootenay Rock Climbers.
  - f. One hundred percent of the assessed value of land on Lot 1, Plan NEP22161, District Lot 7174, PID 019-207-964, (Roll 1458.100), 2216 Columbia Avenue and held by the Freedom Quest Youth Services Society.
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);
  - c. Lot 1, Plan 8749, District Lot 4598, Kootenay District, occupied by the Kootenay Doukhobor Historical Society (Doukhobor Village) (Roll 3002.021), and the Kootenay Gallery of Art, History and Science Society (Kootenay Gallery of Art, History and Science) (Roll 3002.020), except for the Marketing building located adjacent to the restaurant building on the property legally described as Lot 1, Plan 8749, District Lot 4598;
  - d. Lot 1, Plan 8285, District Lot 7173, Kootenay District, (Roll 1375.205), occupied by the Castlegar and District Chamber of Commerce.
9. Lot 1, Plan NEP20546, District Lot 184, Kootenay District, (Roll 587.100), owned by Fortis BC Energy Inc. 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*.
11. Ninety-three percent of the total assessed value of Lot A, Plan NEP77686, District Lot 7174, Kootenay District (Roll 1443.000), occupied by Kinnaird Hall, is exempt from taxation under the provisions of Section 224(2)(f) of the *Community Charter*.

**Repeal**

Tax Exemption Bylaw No. 1393, 2023 and all amendments there to is hereby repealed.

READ A FIRST TIME this 25<sup>th</sup> day of September, 2023.

READ A SECOND TIME this 25<sup>th</sup> day of September, 2023.

READ A THIRD TIME this 25<sup>th</sup> day of September, 2023.

ADOPTED this 23<sup>rd</sup> day of October, 2023.



\_\_\_\_\_  
Mayor



\_\_\_\_\_  
Director of Corporate Services

Schedule "A"  
**Permissive Tax Exemptions 2024**  
The City of Castlegar

Organization	2023 Taxes
<b>Places of Public Worship</b>	
1 St Peter Lutheran Church of Castlegar	\$ 902
2 Synod of the Diocese of Kootenay	1,076
3 Pentecostal Assemblies of Canada	1,393
4 Trustee's of the Congregation of Castlegar-Kinnaird Pastoral Charge	1,516
5 Trustees of the Congregation of Kinnaird Church of God	1,270
6 Trustees for the Castlegar South Congregation of Jehovah's Witnesses	1,025
7 Castlegar Baptist Church	888
8 Calvary Baptist Church in Castlegar/Kinnaird Park Community Church	1,118
	9,188
<b>Community Housing Organizations</b>	
9 Castlegar Villa Society	2,502
10 Kootenay Family Place	2,185
11 Kootenay Family Place	114
12 Kootenay Family Place	8,170
13 Woodland Park Housing Co-Operative	15,062
	28,033
<b>Community Service Organizations</b>	
14 Kootenay Society for Community Living	8,007
15 Kootenay Society for Community Living	3,012
16 Kootenay Society for Community Living	2,778
17 Kootenay Society for Community Living	3,724
18 Kootenay Society for Community Living	3,522
19 British Columbia Society for the Prevention of Cruelty to Animals	21,353
20 Castlegar & District Hospital Auxiliary	9,589
21 Circle of Indigenous Nations Society	2,346
22 Blueberry Creek Community School Council	25,861
23 Blueberry Creek Community School Council	859
24 Freedom Quest Youth Services Society	8,025
	89,076
<b>Regional Health Board</b>	
25 Interior Health Authority	6,958
26 Interior Health Authority	18,226
	25,184
<b>Recreation and Not for Profit</b>	
27 Portuguese Social Centre Society	901
28 Association of West Kootenay Rock Climbers	552
29 Fortis BC Energy Inc. - Terasen BTW Park	12,819
	14,272
<b>Cultural Organizations</b>	
30 Castlegar and District Heritage Society	3,120
31 Castlegar and District Heritage Society	1,160
32 Castlegar and District Heritage Society	3,068
33 Kootenay Doukhobor Historical Society (Doukhobor Village)	23,517
34 Kootenay Gallery of Art, History and Science Society	5,879
35 Castlegar and District Chamber of Commerce	9,071
	45,815
<b>City Water Supply/Partnership Agreement</b>	
36 Zellstoff Celgar Ltd.	5,807
	5,807
<b>Corporation Vetted for Non-Profit Status</b>	
37 CTN Labor Holding Ltd - Kinnaird Hall	9,048
	9,048
<b>Total Permissive Tax Exemptions for 2024</b>	<b>\$ 226,423</b>