

**DISTRICT OF LANTZVILLE
BYLAW NO. 105, 2013**

A BYLAW TO EXEMPT CERTAIN LANDS AND BUILDINGS FROM TAXATION

WHEREAS Sections 220 - 226 of the *Community Charter* provide general regulations for the exemption of property from taxation;

AND WHEREAS Section 220 of the *Community Charter* provides specific exemptions for certain types or uses of property;

AND WHEREAS Council may, by bylaw, pursuant to Section 224 of the *Community Charter* exempt additional property from taxation;

AND WHEREAS Council deems it expedient to exempt property enumerated herein;

NOW THEREFORE the Municipal Council of the District of Lantzville in open meeting assembled enacts as follows:

Citation

1.1 This bylaw may be cited for all purposes as "District of Lantzville Property Tax Exemption Bylaw No. 105, 2013"

Property to be Exempted

2.1 Subject to Section 2.4 of this Bylaw, the following Church lands, together with the buildings thereon, shall be exempt from taxation:

St. Philip's by the Sea Anglican Church

Roll Number: 350.07917.000

Legal: Lot 2, Plan 2913, as shown on Plan 302R, DL 27G, Wellington
Land District

Civic: 7113 Lantzville Road

Owner: Anglican Synod Diocese of B.C.

2.2 Church halls situated upon lands described in Section 2.1 of this Bylaw, whether such halls are within church buildings or apart therefrom, are deemed to be necessary to their respective church operations.

2.3 The maximum area of land to be exempted from taxation shall be 2.0 acres (87,120 sq. ft.) of the land upon which the buildings for public worship stand plus the footprint of the building(s) used for public worship. This exempted area will not exceed the land area of the legal parcel(s) upon which these buildings stand.

2.4 The following land or improvements used or occupied by a church as a tenant or licensee, shall be exempt from taxation:

The Woodgrove Christian Community Church Society

Roll Number: 350.07945.100

Legal: Lot 11, Plan 11922, DL 27G Wellington Land District

Civic: 7244 Lantzville Road
Owner: District of Lantzville

2.5 The following miscellaneous recreational land and improvements shall be exempt from taxation to the extent indicated below:

(a) Tennis Court Property

Roll Number: 350.07920.000

Legal: Lot 1, Plan 9671, DL 27G, Wellington Land District, Except Plan 20967, SEC 24(W) TA Ball Park/Playing Field

Civic: School Road
Owner: District of Lantzville
Extent of Exemption: All land and improvements

(b) Costin Hall

Roll Number: 350.07919.500

Legal: Lot 1, Plan 2573, DL 27G, Wellington Land District, Parking Lot SEC 24 (W) TA

Civic: 7232 Lantzville Road
Owner: District of Lantzville
Extent of Exemption: All land and improvements

2.6 The following land and improvements owned by a not for profit corporation shall be exempt from taxation to the extent indicated below:

(a) Legion Hall

Roll Number: 350.07906.500

Legal: Lot 1, Plan 48393, District Lot 27G, Wellington Land District

Civic: 7225 Lantzville Road
Owner: Seaview Centennial #257 Branch
Royal Canadian Legion
Extent of Exemption: All land and improvements

(b) Aspengrove School and Childcare Centre

Roll Number: 350.07905.010

Legal: Lot 1, Plan VIP83227, District Lot 26, Wellington Land District
PID: 027-092-518

Civic: 7660 Clark Drive
Owner: 0719488 B.C. Ltd.
Extent of Exemption: 51% of all land and improvements surrounding the statutorily exempt building

READ A FIRST TIME this 21st day of October, 2013.

READ A SECOND TIME this 21st day of October, 2013.

READ A THIRD TIME this 28th day of October, 2013.

Notice published pursuant to Section 94 of the *Community Charter* on the 17th and 24th days of October, 2013.

RECONSIDERED AND FINALLY ADOPTED this 30 day of October, 2013.

Mayor

Director of Corporate Administration

I hereby certify that the above is a true and correct copy of "District of Lantzville Property Tax Exemption Bylaw No. 105, 2013", as adopted by Council of the District of Lantzville on the 30 day of October, 2013.

Director of Corporate Administration