CORPORATION OF THE CITY OF COURtenay
COUNCIL MEETING AGENDA

DATE: August 4, 2015
PLACE: City Hall Council Chambers
TIME: 4:00 p.m.

1.00 ADOPTION OF MINUTES
   1. Adopt July 20, 2015 Regular Council meeting minutes

2.00 INTRODUCTION OF LATE ITEMS

3.00 DELEGATIONS
   1. Comox Valley Farmers Market Update

4.00 STAFF REPORTS/PRESENTATIONS
   Pg #
   (a) CAO and Legislative Services
   (b) Community Services
   (c) Development Services
   1 1. Zoning Amendment Bylaw No. 2824 – 4746 Oakridge Dr.
   (d) Engineering and Operations
   (e) Financial Services
   13 2. 2016 Permissive Property Tax Exemptions

5.00 EXTERNAL REPORTS AND CORRESPONDENCE FOR INFORMATION

6.00 INTERNAL REPORTS AND CORRESPONDENCE FOR INFORMATION
   31 1. Staff Memo: Capital Projects Construction Water Use & Operational Water
       Reductions.

7.00 REPORTS/UPDATES FROM COUNCIL MEMBERS INCLUDING REPORTS
    FROM COMMITTEES

8.00 RESOLUTIONS OF COUNCIL

9.00 UNFINISHED BUSINESS

10.00 NOTICE OF MOTION

11.00 NEW BUSINESS
BYLAWS

For First and Second Reading

1. Zoning Amendment Bylaw No. 2824, 2015”
   (rezone 4746 Oakridge Dr. from RR-2 to RR-2S to allow for a secondary suite)

ADJOURNMENT
TO: Council  

FROM: Deputy Chief Administrative Officer  

SUBJECT: Zoning Amendment Bylaw 2824, 2015 – 4746 Oakridge Dr.  

PURPOSE:

The purpose of this report is for Council to consider an application to rezone the subject property to allow a secondary suite within an existing single residential dwelling.

CAO RECOMMENDATIONS:

That based on the August 4th, 2015 staff report “Zoning Amendment Bylaw No. 2824 – 4764 Oakridge Dr”, Zoning Amendment Bylaw No. 2824, 2015 proceed to First and Second Reading; and

That Council direct staff to schedule and advertise a statutory public hearing with respect to Zoning Amendment Bylaw No. 2824, 2015 on August 17th, 2015 at 5:00 p.m. in City Hall Council Chambers.

John Ward, CMC  
Deputy Chief Administrative Officer

BACKGROUND:

The subject property is currently zoned Rural Residential Two (RR-2) and contains an existing single residential dwelling. The applicant is proposing to rezone the property to Rural Residential Two S (RR-2S) to allow for the construction and addition of a secondary suite.

A location map and reference information is contained in Attachment No. 1. Information provided by the applicant is contained in Attachment No. 2. Public input is included as Attachment No. 3.

DISCUSSION:

The proposed zoning amendment is consistent with the land use policies of the Official Community Plan and the City’s Affordable Housing Policy which encourage secondary suites as a means of providing affordable housing options in established areas of the city which often have good access to parks, schools and services and that make use of existing City infrastructure. In the case of the subject property it is within walking distance of North Island College, Vanier secondary school, parks and trail networks.

If the zoning amendment is approved the applicant will be required to obtain a building permit to ensure construction meets the requirements of the BC Building Code. Both the City Zoning Bylaw and BC Building Code set the following limitations on secondary suites:
- be no more than 90 m² in area;
- may occupy no more than 40% of the habitable floor space of the building;
- must be located within a building of residential occupancy containing only one other dwelling unit;
- must be located in a building which is part of a single real estate entity; and
- must provide one additional off-street parking space.

The applicant will be required to confirm in their building permit submission that they meet these requirements.

**FINANCIAL IMPLICATIONS:**

Should Council approve zoning amendment bylaw 2824, 2015, the applicant would be required to apply for a building permit and subsequent inspections. These fees are estimated to be $305. Additionally, the City would collect utility fees in the amount of $718.52 for water, sewer and waste collection. No further DCC’s would be charged to this property based on the value of construction.

The fees associated with the rezoning application for an existing developed residential property to allow for a secondary suite is $500.00. The estimated cost of staff time to date to process this application is $450. Also included in the application fee is the cost of advertising and mail outs. Additional staff costs will be incurred should the application proceed to public hearing.

**ADMINISTRATIVE IMPLICATIONS:**

The processing of development applications is included in the current work plan as a statutory component. To date staff has spent an estimated 9 hours on this application. Additional time will be incurred should the application proceed to public hearing. The amount staff time will depend on the number of public inquiries.

**ASSET MANAGEMENT IMPLICATIONS:**

The proposed development does not add any assets to the city inventory. As infill development it makes good use of existing assets.

**STRATEGIC PRIORITIES REFERENCE:**

The proposed zoning amendment to allow for a secondary suite supports council’s strategic priority of supporting affordable housing within core settlement areas.

**OFFICIAL COMMUNITY PLAN REFERENCE:**

The proposed zoning amendment is consistent with the suburban residential land use designation and the climate change policies of the Official Community Plan. It represents infill residential development, making use of existing municipal infrastructure and services.

**REGIONAL GROWTH STRATEGY REFERENCE:**

The proposed zoning amendment addresses the Comox Valley Regional Growth Strategy goal to ensure a diversity of housing options to meet evolving demographics and needs, and to encourage the provision of alternative housing forms that provide housing at lower costs and with lower environmental impacts.
CITIZEN/PUBLIC ENGAGEMENT:

Staff would “involve” based on the IAP2 Spectrum of Public Participation:

The applicant held a neighbourhood public information meeting on July 17th, 2015. Two neighbouring property owners attended the meeting. 3 Others provided comments via written letters and e-mails in support of the proposed amendment. The minutes and comments supplied by the applicant are attached.

OPTIONS:

OPTION 1: Give Bylaw 2824 First and Second Readings and proceed to Public Hearing (Recommended).

OPTION 2: Defer consideration of Bylaw 2824 with a request for more information.

OPTION 3: Defeat Bylaw 2824.

Prepared by:

Allan Gornall, B.Sc
Planning Technician

Reviewed by:

Ian Buck, MCIP, RPP
Manager of Planning Services

Attachments:

1. Attachment No. 1: Location map and reference information, June, 2015
2. Attachment No. 2: Information provided by the applicant, June, 2015
3. Attachment No. 3: Summary of Public Information Meeting, July 17, 2015
Written Summary for Secondary Suite

June 2nd, 2015
City of Courtenay
830 Cliffe Avenue
Courtenay, BC
V9N 2J7

Re: 4746 Oakridge Drive zoning change application

This proposed one bedroom secondary suite would take up 32% of the overall space in our home. It will be built to code and will in some cases exceed the code. For example the ceiling in the suite will be 8’8” high, which is well above the required height. There will be a sound dampening ceiling installed for the tenants comfort.
Our proposed suite already has an exit and we propose to also implement a patio door on the northwest side of the house. We plan to build a patio deck in the side yard for the suite. This will give the tenant access to their own large private yard that is enclosed by fence and a large hedge. The suite will have its own separate hydrometer and heat. The area that is not used for the suite will be our storage area. We also propose to establish a second driveway in the “tenants” yard so they have direct access to their door and feel a greater sense of privacy. It is our goal to create a safe and comfortable home for our future tenant.

If you require further information, please contact me at 250 792 1918
Thank you for your time and consideration.
Sincerely,

Nadine Rippin
Written Statement on Conformance to the Affordable Housing Policy

May June 2nd, 2015
City of Courtenay
830 Cliffe Avenue
Courtenay, BC
V9N 2J7

Re: 4746 Oakridge Drive zoning change application

Allowing for a zoning change to permit a secondary suite would create an opportunity for a tenant/student to gain safe, comfortable and affordable housing whilst also improving my ability to have affordable housing. This zoning change would allow affordable housing for both parties. Our lot size is a total of 17424 square feet and our home is 2456 square feet and is currently zoned RR-2. We would like to change the zoning to RR-2S to allow for a secondary suite. We would like to provide affordable housing to a student as we are walking distance from North Island College. Allowing for a one bedroom suite provides an opportunity for densification and affordable housing while not taxing the infrastructure of the area. Our potential tenant would have access to a large yard, lots of green space as well as walking paths to amenities.

If you require further information, please contact me at 250 792 1918
Thank you for your time and consideration.
Sincerely,

Nadine Rippin
Written Statement of Conformance to Sustainability Evaluation Checklist

June 2nd, 2015
City of Courtenay
830 Cliffe Avenue
Courtenay, BC
V9N 2J7

Re: 4746 Oakridge Drive zoning change application

I purchased this home in November 2014 because of its location. My husband Jerry and I wanted to live somewhere quiet with trees while still maintaining close proximity to both Courtenay & the Courtenay Fire Department, where he is a volunteer. Our proposed secondary suite would be a simple & positive step towards densification while not altering the size of our existing building. Our total floor area within the house is 2456 square feet which is currently under-utilized as it is just the two of us. We have gotten a draftsman to draw up potential plans for a one bedroom suite that is 812 square feet which meets the required size parameters for the City of Courtenay. Because this suite would be utilizing space within our already existing home there is minimal change to our current building. The changes to windows and doors will only enhance the aesthetics of our home while providing our future potential tenant a comfortable home. We have lots of parking for at least three vehicles and are lucky enough to live close to all amenities and are walking distance to North Island College. Our one bedroom suite would be ideal for a single person or student. I am a shift worker and my husband and I are quiet people, so I would only rent to a quiet person. Because of the size of our lot and abundance of green space within and around it, we would be able to offer a quiet and beautiful place to live, work and relax.

If you require further information, please contact me at 250 792 1918

Thank you for your time and consideration.

Sincerely,

Nadine Rippin
Attachment No. 2

House = 2,456 ft$^2$
Suite = 812 ft$^2$

Proposed Suite outlined in pink
Zoning Change Meeting for 4746 Oakridge Drive

Location and Duration of Meeting
The public meeting was held at 4746 Oakridge Drive in the back yard on July 17th, 2015 from 6pm to 7pm.

Number of Attendees
There were two attendees. One neighbor came over earlier in the day the left a letter and another dropped off a note earlier that week. One neighbor emailed me.

How was the meeting advertised and how surrounding property owners were notified.
On June 30th, 2015, 17 days prior to the public meeting a letters were mailed to all of the addresses provided by the City of Courtenay. The letter included the date and time and location of the public meeting, the address and map of the proposed development site, a description of the proposal, and my contact information for written feedback.

Information provided at the meeting
At the meeting I explained the changes to the outside of the houseas well as to the inside. I explained the size of the proposed suite and did a walk through of the basement. They declined to see blueprints/floorplans.

A summation of questions raised and major points
There were no questions or major points brought up by the attendees. All feedback was positive and they wished me good luck.

Thank you,
Nadine Rippin
THE CORPORATION OF THE CITY OF COURTENAY

BYLAW NO. 2824

A bylaw to amend Zoning Bylaw No. 2500, 2007

The Council of the Corporation of the City of Courtenay in open meeting assembled enacts as follows:

1. This bylaw may be cited for all purposes as “Zoning Amendment Bylaw No. 2824, 2015”.

2. That “Zoning Bylaw No. 2500, 2007” be hereby amended as follows:

   (a) by rezoning Lot A, Section 18, Comox District, Plan 25638, as shown in bold outline on Attachment A which is attached hereto and forms part of this bylaw, from Rural Residential Two Zone (RR-2) to Rural Residential Two S Zone (RR-2S);

   (b) That Zoning Bylaw No. 2500, 2007, Schedule No. 8 be amended accordingly.

3. This bylaw shall come into effect upon final adoption hereof.

   Read a first time this day of , 2015
   Read a second time this day of , 2015
   Considered at a Public Hearing this day of , 2015
   Read a third time this day of , 2015
   Finally passed and adopted this day of , 2015

Mayor

Director of Legislative Services
To: Mayor and Council

From: Chief Administrative Officer

Subject: 2016 Permissive Property Tax Exemptions

File No.: 1960-20 [2016]
Date: August 4, 2015

PURPOSE:
To consider the permissive property tax exemptions for 2016.

POLICY ANALYSIS:
Section 224 of the Community Charter provides Council with the authority to exempt certain properties from property taxation.

Policy 1960.01 (Rev #1) – Permissive Property Tax Exemption was prepared in accordance with Section 224 of the Community Charter and approved by Council in May 2013.

EXECUTIVE SUMMARY:
The permissive tax exemption bylaws are considered by Council on an annual basis and must be adopted before October 31st each year in order to take effect for the following taxation year. Staff have compiled and reviewed all applications received for the 2016 taxation year and have prepared a summary report for Council consideration.

CAO RECOMMENDATIONS:
That based on the August 4, 2015 staff report “2016 Permissive Property Tax Exemptions”, Council approve OPTION 1 as follows:

1. That Council consider the list of new applications for permissive exemptions from taxation in 2016 as detailed on Schedule A attached; and
2. That Council approves exemptions for new applicants as recommended in Schedule A; and
3. That Council direct staff to prepare the applicable bylaws for permissive tax exemption in 2016 based on the attached schedules A, B, C, D and E; and
4. That statutory notice of the proposed permissive exemption bylaws pursuant to Section 227 of the Community Charter be published for two consecutive weeks prior to final adoption of the bylaws.

Respectfully submitted,

David Allen, BES, CLGEM, SCLGM
Chief Administrative Officer
BACKGROUND:

Section 224 of the Community Charter provides Council with the authority to grant permissive exemption to land and improvements owned, or held by, certain other organizations that meet legislatively prescribed conditions.

In May 2013 Council approved several revisions to Policy 1960.01, Permissive Property Tax Exemption. In particular, there are two provisions of note which guide consideration of new applications going forward:

1. The total value of all permissive exemptions must not exceed 2% of the total municipal portion of the property tax levy.
2. When the activities of an organization are not confined to the City of Courtenay, a maximum exemption of 40% applies.

DISCUSSION:

A permissive tax exemption is a means for Council to support not-for-profit organizations within the community which furthers Council’s objectives of enhancing quality of life for the citizens of the City, and as well as for delivering municipal services in an economical manner. Approval of an exemption or partial exemption is entirely within Council’s discretion.

Each year there are requests from local organizations for funding assistance, either by way of requests for grants, or by way of requests for exemption from property taxation. While it is noted that the applicants all provide worthy services, provision of a 100% exemption from taxation results in an increase of the tax burden for the remaining taxable property owners in the City and is becoming cost prohibitive.

As a result, Council updated the City’s permissive exemption policy in 2013 by placing an overall cap on the value of exemptions that will be approved. In addition, a maximum exemption of 40% applies for applicants who provide activities and services that are outside the boundaries of the City.

The following schedules and information are provided for Council consideration.

Permissive Exemptions – Schedule Summary:

In accordance with Policy 1960.01, the exemption value limit for 2016 has been calculated as 2% of the value of the 2015 municipal property tax levy. The cumulative value limit for 2016 exemptions is $399,836.

Schedule A: New Applications

The City received seven new applications for exemption from taxation in 2016. These are as follows:

Tax Roll # 89.000 – Comox Valley Transition Society – Thrift Shop

The Comox Valley Transition Society supports women and children affected by violence and addiction. The society currently receives a 40% property tax exemption on their administration office located at 576 England Avenue, and is seeking an additional exemption on 367 6th Street from which they operate the “Too Good to be Threw” thrift shop that assists in providing funds for society activities. Council reviewed and denied this application in the five previous years (2010, 2011, 2012, 2014 and 2015), as it is one of many for-profit and non-for-profit used goods stores within Courtenay.

Staff continues to recommend denial of an exemption for this property.
Tax Roll #112.000 – Boys and Girls Clubs of Central Vancouver Island

The Boys and Girls Clubs of Central Vancouver Island, which provides activities for youth in the Comox Valley, currently receives a 100% property tax exemption on their property at 367-11th Street. They have recently sold their property and have signed a two year lease with the City of Courtenay to rent one half of the property owned by the City at 243 4th Street. Taxes are levied on City owned properties that are rented to other entities, and in this case they are recovered through monthly rental payments. The Boys and Girls Club is seeking a 100% tax exemption on the leased property at 243 4th Street and if successful the City would in turn reduce their monthly payment by the value of property taxes forgone.

Staff recommends approval of a 100% exemption for this property.

Tax Roll #170.002 – Comox Valley Transition Society – Amethyst House

The Comox Valley Transition Society supports women and children affected by violence and addiction. The society currently receives a 40% property tax exemption on their administration office located at 576 England Avenue. They are seeking an additional exemption on a newly leased property at 280 2nd Street from which they will operate, as of July 27, 2015, a residential stabilization and supportive recovery program for women 19 years of age and older. The Comox Valley Transition Society estimates that 75% of those they service are City of Courtenay residents.

Staff recommends a 40% exemption for this property in keeping with Section 5 of the Permissive Property Tax Exemption Policy No. 1960.01.

Tax Roll #1376.000 – Comox Valley Children's Day Care Society

The Comox Valley Children’s Day Care Society has again submitted an application for exemption. Council reviewed this application in detail in 2009 for the 2010 taxation year, as well as considered the number of other for-profit and not-for-profit day-cares that operate within Courtenay. The decisions of Council for 2009-2015 have been to deny exemption from property taxes for this Society.

Staff continues to recommend denial of an exemption for this property.

Tax Roll #1464.100, 1465.000, 1467.000 – Comox Valley Regional District

The Comox Valley Regional District currently leases premises and parking on Comox Road in Courtenay. Since the properties are not directly owned by the CVRD, they do not receive a statutory exemption from property taxes. Instead, the mechanism available for tax exemption of these properties is vested with Council via approval of a permissive exemption from taxation.

The CVRD received a 40% tax exemption on two properties leased as office and meeting space on Comox Road from 2012 to 2014. For the 2015 taxation year, the CVRD also applied to receive an additional exemption on a third property located at 656 Comox Road, which is leased for additional parking for their office and meeting space. Council requested further information from staff on the cost impact to Courtenay taxpayers in regards to permissive tax exemptions for all three properties leased by the CVRD.

After reviewing the additional information it was concluded that with the approval of the permissive tax exemption, the tax load would increase for City of Courtenay taxpayers and decrease for Areas A, B, C, Comox, and Cumberland. Therefore, Council denied all three applications in 2015.

Staff continues to recommend denial of an exemption on these properties.
Tax Roll #1960.004 – Salvation Army – Cornerstone Community & Family Services

The Salvation Army Cornerstone Community and Family Services provides community members in need with food, resources, clothing, household items, counselling and referrals to other service providers. The Salvation Army recently moved the community and family services portion of their operations to this new location, which does not include their thrift store operations located at 2966 Kilpatrick Avenue.

The Salvation Army estimates that 80% of those they service are City of Courtenay residents.

Staff recommends a 40% exemption for this property in keeping with Section 5 of the Permissive Property Tax Exemption Policy No. 1960.01.

Tax Roll #2091.136 – Saltwater Education Society

The Saltwater School is an independent elementary school in Courtenay that provides “Waldorf” education to children. The school integrates, “...arts, music and academics to create a lifelong love of learning.” The Saltwater School currently receives a 100% permissive tax exemption on the land surrounding the property they own at 2311 Rosewall Crescent and receives a statutory exemption on the building and footprint under Section 220 of the Community Charter. The Society is now seeking an additional exemption on a new property they are leasing at 2398 Rosewall Crescent. The Saltwater School does not qualify for a statutory exemption on this new property as they are leasing and do not own the property. Therefore they are seeking a permissive tax exemption on 100% of the portion of the property they occupy.

Staff recommends approval of a 40% exemption for this property since only 30% of the activities of the organization are confined to the City of Courtenay.

Schedule B: Annual Bylaw – Not for Profit Organizations

Schedule B exemption recipients are those who have been previously approved in the annual permissive exemption bylaw. Updated applications, financial statements and other relevant documentation have been reviewed and verified by staff.

Schedule B provides a detailed list of the 2015 exemption recipients along with the estimated 2016 value of the approved exemptions.

Schedule C: Annual Bylaw – Churches

While Church buildings and the footprint of the buildings receive a statutory exemption from taxation, all of the area surrounding the buildings would be taxable unless it is provided with a permissive exemption from taxation by Council. The portion of church property used in commercial activities or as a manse/residence is not eligible for exemption from taxes.

The attached Schedule C details the church properties within the City, and the estimated value of the permissive exemption for 2016 on the lands surrounding the building.

Schedule D: Five Year Bylaw – City owned properties managed by Societies

This schedule details the value of taxation exemption for these properties and is authorized by a five-year exemption bylaw which expires in 2019.

Schedule E: Ten Year Bylaw – Island Corridor Foundation

The properties owned by the Island Corridor Foundation have been provided with a ten year exemption from taxation. Schedule E provides a detailed list of the properties along with the estimated value of the exemptions for the 2016 year. The authorizing bylaw expires in 2021.
**FINANCIAL IMPLICATIONS:**

The estimated cumulative value of the municipal portions of the new and grandfathered exemptions for the 2016 taxation year totals $324,393. This is within the calculated 2016 limit of $399,836, as prescribed in Policy 1960.01 – Permissive Exemption from Property Taxation.

<table>
<thead>
<tr>
<th>Schedule</th>
<th>Description</th>
<th>2016 City Only</th>
<th>2016 Other Authorities</th>
<th>2016 Total Exemption</th>
</tr>
</thead>
<tbody>
<tr>
<td>Schedule A</td>
<td>new applicants, as per recommendations</td>
<td>$7,342</td>
<td>$7,272</td>
<td>$14,614</td>
</tr>
<tr>
<td>Schedule B</td>
<td>Annual Bylaw, Not-for-Profit Organizations</td>
<td>126,525</td>
<td>132,178</td>
<td>258,703</td>
</tr>
<tr>
<td>Schedule C</td>
<td>Annual Bylaw, Churches – land surrounding the building</td>
<td>15,486</td>
<td>20,565</td>
<td>36,051</td>
</tr>
<tr>
<td>Schedule D</td>
<td>Five Year Bylaw, City owned facilities - Managed by Societies (bylaw expires 2016)</td>
<td>156,141</td>
<td>153,495</td>
<td>309,636</td>
</tr>
<tr>
<td>Schedule E</td>
<td>Ten Year Bylaw, Island Corridor Foundation (ten-year bylaw – expires 2021)</td>
<td>18,899</td>
<td>16,545</td>
<td>35,445</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td><strong>$324,393</strong></td>
<td><strong>$330,055</strong></td>
<td><strong>$654,449</strong></td>
</tr>
</tbody>
</table>

**ADMINISTRATIVE IMPLICATIONS:**

Preparation of the annual tax exemption bylaws for consideration by Council is an annual task undertaken by staff in the Financial Services Department.

Subsequent to Council approval of the above recommended property tax exemptions, the next steps to complete include:

a) Preparation of the required bylaws and providing them to Council for three readings
b) Arranging for the statutory advertising of the proposed bylaws
c) Returning the bylaws to Council for final adoption
d) Preparation of letters of notification to the applicants
e) Forwarding the bylaws to the BC Assessment Authority no later than October 31, 2016

**STRATEGIC PLAN REFERENCE:**

Not applicable

**OFFICIAL COMMUNITY PLAN REFERENCE:**

Not applicable

**REGIONAL GROWTH STRATEGY REFERENCE:**

Not applicable
CITIZEN/PUBLIC ENGAGEMENT:

Pursuant to Section 227 of the Community Charter, statutory notice of the proposed permissive exemption bylaws must be published for two consecutive weeks prior to final adoption.

This is based on the “inform” level of the IAP2 Spectrum of Public Participation adopted as an element of Sound Project Design for the Corporate Workplan.

OPTIONS:

OPTION 1: That Council endorse the recommended permissive tax exemptions for 2016 and direct staff to prepare the applicable bylaws for approval by Council.

OPTION 2: That Council defer endorsing the proposed 2016 permissive tax exemptions for further discussion at a later Council meeting.

While Option 2 provides time for further discussion, it also impacts the schedule required for the 2016 permissive tax exemption process. There is a statutory requirement to have the bylaws adopted by October 31st each year in order to take effect for the following taxation year.

Prepared by:       Concurrence:

Jennifer Nelson, CPA, CGA     Brian Parschauer, BA, CPA, CMA
Manager of Financial Planning     Director of Financial Services

Attachments: Schedules A – E

Policy #1960.00.01
### SCHEDULE A

City of Courtenay

New Applications for 2016 consideration

Calculation of Amounts based on 2015 Assessments and 2015 Rates

<table>
<thead>
<tr>
<th>Roll #</th>
<th>Registered Owner</th>
<th>Leases/Owner Applying for Exemption</th>
<th>Civic Address</th>
<th>Use of Property</th>
<th>Requested 2015 Exemption</th>
<th>% of services - Courtenay residents</th>
<th>Comm Charter Cl.</th>
<th>2015 Assessed Value</th>
<th>% Occupied Space</th>
<th>2015 Tax Rates</th>
</tr>
</thead>
<tbody>
<tr>
<td>89.000</td>
<td>Sea Mountain Investments Ltd</td>
<td>Comox Valley Transition Society</td>
<td>367 6th Street</td>
<td>Has been denied exemption in prior years as this is one of several for-profit and not-for-profit thrift stores within Courtenay</td>
<td>100%</td>
<td>75%</td>
<td>224(2)(a)</td>
<td>6</td>
<td>1,112,000</td>
<td>100%</td>
</tr>
<tr>
<td>112.000</td>
<td>City of Courtenay</td>
<td>Boys and Girls Club</td>
<td>243-4th Street</td>
<td>Youth Program Facilitator</td>
<td>100%</td>
<td>100%</td>
<td>224(2)(a)</td>
<td>6</td>
<td>246,000</td>
<td>100%</td>
</tr>
<tr>
<td>170.002</td>
<td>Four Paws Investments Ltd.</td>
<td>Comox Valley Transition Society</td>
<td>280 2nd Street</td>
<td>&quot;Amethyst House&quot;, Residential stabilization and supportive recovery program for women.</td>
<td>100%</td>
<td>75%</td>
<td>224(2)(a)</td>
<td>1</td>
<td>470,000</td>
<td>100%</td>
</tr>
<tr>
<td>1376.000</td>
<td>Comox Valley Children's Day Care Society</td>
<td>Comox Valley Children's Daycare Society</td>
<td>1000 Cumberland Rd</td>
<td>Has been denied exemption in prior years as this is one of several for-profit and not-for-profit daycares within Courtenay</td>
<td>100%</td>
<td>100%</td>
<td>224(2)(a)</td>
<td>1</td>
<td>274,000</td>
<td>100%</td>
</tr>
<tr>
<td>1464.100</td>
<td>Mutsy Holdings Ltd</td>
<td>Comox Valley Regional District</td>
<td>550 Comox Rd</td>
<td>Regional District Meeting Space Occupancy 4617 sq ft of 8306 sq ft bldg (56%)</td>
<td>100%</td>
<td>30%</td>
<td>224(2)(a)</td>
<td>6</td>
<td>1,211,000</td>
<td>100%</td>
</tr>
<tr>
<td>1465.000</td>
<td>Mutsy Holdings Ltd</td>
<td>Comox Valley Regional District</td>
<td>600 Comox Rd</td>
<td>CVRD Office Space Occupies 100%</td>
<td>100%</td>
<td>30%</td>
<td>224(2)(a)</td>
<td>6</td>
<td>1,686,000</td>
<td>100%</td>
</tr>
<tr>
<td>1467.000</td>
<td>George's Food Bar Ltd.</td>
<td>Comox Valley Regional District</td>
<td>656 Comox Road</td>
<td>Comox Valley Regional District Parking, Office/Meeting Space</td>
<td>100%</td>
<td>30%</td>
<td>224(2)(a)</td>
<td>6</td>
<td>355,000</td>
<td>100%</td>
</tr>
<tr>
<td>1960.004</td>
<td>Noort Investments</td>
<td>Salvation Army Cornerstone Community and Family Services</td>
<td>Unit 8, 468 29th Street</td>
<td>Emergency services to community members (Excludes thrift store operations)</td>
<td>100%</td>
<td>80%</td>
<td>224(2)(a)</td>
<td>6</td>
<td>5,675,000</td>
<td>15%</td>
</tr>
<tr>
<td>2091.136</td>
<td>Spacial Holdings</td>
<td>Saltwater Education Society</td>
<td>2398 Rosewall Crescent</td>
<td>Kindergarten to Grade 2 Certification by Ministry of Ed.</td>
<td>100%</td>
<td>33%</td>
<td>224(2)(a)</td>
<td>6</td>
<td>337,000</td>
<td>100%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Roll #</th>
<th>Registered Owner</th>
<th>Lease/Owner Applying for Exemption</th>
<th>Civic Address</th>
<th>Use of Property</th>
<th>Requested 2015 Exemption</th>
<th>% of services - Courtenay residents</th>
<th>Comm Charter Cl.</th>
<th>2015 Assessed Value</th>
<th>% Occupied Space</th>
<th>2015 Tax Rates</th>
</tr>
</thead>
<tbody>
<tr>
<td>89.000</td>
<td>Sea Mountain Investments Ltd</td>
<td>Comox Valley Transition Society</td>
<td>367 6th Street</td>
<td>Has been denied exemption in prior years as this is one of several for-profit and not-for-profit thrift stores within Courtenay</td>
<td>100%</td>
<td>75%</td>
<td>224(2)(a)</td>
<td>6</td>
<td>1,112,000</td>
<td>100%</td>
</tr>
<tr>
<td>112.000</td>
<td>City of Courtenay</td>
<td>Boys and Girls Club</td>
<td>243-4th Street</td>
<td>Youth Program Facilitator</td>
<td>100%</td>
<td>100%</td>
<td>224(2)(a)</td>
<td>6</td>
<td>246,000</td>
<td>100%</td>
</tr>
<tr>
<td>170.002</td>
<td>Four Paws Investments Ltd.</td>
<td>Comox Valley Transition Society</td>
<td>280 2nd Street</td>
<td>&quot;Amethyst House&quot;, Residential stabilization and supportive recovery program for women.</td>
<td>100%</td>
<td>75%</td>
<td>224(2)(a)</td>
<td>1</td>
<td>470,000</td>
<td>100%</td>
</tr>
<tr>
<td>1376.000</td>
<td>Comox Valley Children's Day Care Society</td>
<td>Comox Valley Children's Daycare Society</td>
<td>1000 Cumberland Rd</td>
<td>Has been denied exemption in prior years as this is one of several for-profit and not-for-profit daycares within Courtenay</td>
<td>100%</td>
<td>100%</td>
<td>224(2)(a)</td>
<td>1</td>
<td>274,000</td>
<td>100%</td>
</tr>
<tr>
<td>1464.100</td>
<td>Mutsy Holdings Ltd</td>
<td>Comox Valley Regional District</td>
<td>550 Comox Rd</td>
<td>Regional District Meeting Space Occupancy 4617 sq ft of 8306 sq ft bldg (56%)</td>
<td>100%</td>
<td>30%</td>
<td>224(2)(a)</td>
<td>6</td>
<td>1,211,000</td>
<td>100%</td>
</tr>
<tr>
<td>1465.000</td>
<td>Mutsy Holdings Ltd</td>
<td>Comox Valley Regional District</td>
<td>600 Comox Rd</td>
<td>CVRD Office Space Occupies 100%</td>
<td>100%</td>
<td>30%</td>
<td>224(2)(a)</td>
<td>6</td>
<td>1,686,000</td>
<td>100%</td>
</tr>
<tr>
<td>1467.000</td>
<td>George's Food Bar Ltd.</td>
<td>Comox Valley Regional District</td>
<td>656 Comox Road</td>
<td>Comox Valley Regional District Parking, Office/Meeting Space</td>
<td>100%</td>
<td>30%</td>
<td>224(2)(a)</td>
<td>6</td>
<td>355,000</td>
<td>100%</td>
</tr>
<tr>
<td>1960.004</td>
<td>Noort Investments</td>
<td>Salvation Army Cornerstone Community and Family Services</td>
<td>Unit 8, 468 29th Street</td>
<td>Emergency services to community members (Excludes thrift store operations)</td>
<td>100%</td>
<td>80%</td>
<td>224(2)(a)</td>
<td>6</td>
<td>5,675,000</td>
<td>15%</td>
</tr>
<tr>
<td>2091.136</td>
<td>Spacial Holdings</td>
<td>Saltwater Education Society</td>
<td>2398 Rosewall Crescent</td>
<td>Kindergarten to Grade 2 Certification by Ministry of Ed.</td>
<td>100%</td>
<td>33%</td>
<td>224(2)(a)</td>
<td>6</td>
<td>337,000</td>
<td>100%</td>
</tr>
</tbody>
</table>

$ 59,669 $ 58,790 $ 118,460 $ 7,342 $ 7,272 $ 14,614
### Property Taxes

<table>
<thead>
<tr>
<th>Roll #</th>
<th>Registered Owner</th>
<th>Civic Address</th>
<th>Use of Property</th>
<th>% of services to Courtenay residents</th>
<th>Comm Charter</th>
<th>Class</th>
<th>2015 Assessed Value</th>
<th>S220 Stat &amp; other excluded</th>
<th>Net Asses before Exempt</th>
<th>% exempt</th>
<th>Exempt Assessment</th>
<th>City</th>
<th>Other Authorities</th>
<th>2016 Est Tax Levy</th>
</tr>
</thead>
<tbody>
<tr>
<td>49-000</td>
<td>Eureka Support Society</td>
<td>280-4th st</td>
<td>community facility for adults with mental illness</td>
<td>95%</td>
<td>224(2)(a)</td>
<td>6</td>
<td>270,000</td>
<td></td>
<td>270,000</td>
<td>100%</td>
<td>270,000</td>
<td>2,979</td>
<td>2,920</td>
<td>5,899</td>
</tr>
<tr>
<td>122-000</td>
<td>Royal Canadian Legion, Courtenay Branch (Pacific) No. 17</td>
<td>367 Cliffe Ave</td>
<td>facility to support veterans, promote remembrance, act in service of the community</td>
<td>90%</td>
<td>224(2)(a)</td>
<td>6</td>
<td>424,000</td>
<td></td>
<td>424,000</td>
<td>100%</td>
<td>424,000</td>
<td>4,678</td>
<td>4,586</td>
<td>9,264</td>
</tr>
<tr>
<td>1650.000</td>
<td>Royal Canadian Legion, Courtenay Branch (Pacific) No. 17</td>
<td>101 Island Highway</td>
<td>Cenotaph</td>
<td>224(2)(a)</td>
<td>8</td>
<td>35,900</td>
<td></td>
<td>35,900</td>
<td>100%</td>
<td>35,900</td>
<td>141</td>
<td>189</td>
<td>330</td>
<td></td>
</tr>
<tr>
<td>163-000</td>
<td>Comox Valley Child Development Association</td>
<td>237 - 3rd St</td>
<td>Office to serve children with special needs</td>
<td>65%</td>
<td>224(2)(a)</td>
<td>6</td>
<td>893,000</td>
<td></td>
<td>893,000</td>
<td>100%</td>
<td>893,000</td>
<td>9,853</td>
<td>9,658</td>
<td>19,511</td>
</tr>
<tr>
<td>164-000</td>
<td>Comox Valley Child Development Association</td>
<td>243 - 3rd St</td>
<td>1/3 Child Play area, 2/3 handicap park for families visiting</td>
<td>65%</td>
<td>224(2)(a)</td>
<td>1</td>
<td>122,000</td>
<td></td>
<td>122,000</td>
<td>100%</td>
<td>122,000</td>
<td>481</td>
<td>520</td>
<td>1,001</td>
</tr>
<tr>
<td>165-000</td>
<td>Comox Valley Child Development Association</td>
<td>255 - 3rd St</td>
<td>1/3 Child Play area, 2/3 handicap park for families visiting</td>
<td>65%</td>
<td>224(2)(a)</td>
<td>1</td>
<td>122,000</td>
<td></td>
<td>122,000</td>
<td>100%</td>
<td>122,000</td>
<td>481</td>
<td>520</td>
<td>1,001</td>
</tr>
<tr>
<td>348-000</td>
<td>Alano Club of Courtenay</td>
<td>543 - 6th St</td>
<td>community facility assisting recovering alcoholics and addicts</td>
<td>90%</td>
<td>224(2)(a)</td>
<td>6</td>
<td>238,000</td>
<td></td>
<td>238,000</td>
<td>100%</td>
<td>238,000</td>
<td>2,626</td>
<td>2,574</td>
<td>5,200</td>
</tr>
<tr>
<td>400-000</td>
<td>West Island Capital Corp</td>
<td>A1-310 8th Street</td>
<td>leased to City of Courtenay for IT Office Space</td>
<td>100%</td>
<td>224(2)(a)</td>
<td>6</td>
<td>5,862,000</td>
<td></td>
<td>5,586,000</td>
<td>100%</td>
<td>276,000</td>
<td>3,045</td>
<td>2,985</td>
<td>6,030</td>
</tr>
<tr>
<td>513-000</td>
<td>Old Church Theatre Society</td>
<td>755 Harmston Ave</td>
<td>Community theatre</td>
<td>majority</td>
<td>224(2)(a)</td>
<td>6</td>
<td>468,000</td>
<td></td>
<td>468,000</td>
<td>100%</td>
<td>468,000</td>
<td>5,164</td>
<td>5,062</td>
<td>10,225</td>
</tr>
<tr>
<td>540-000</td>
<td>Comox Valley Pregnancy Care Centre</td>
<td>785 - 6th Street</td>
<td>Women's crisis pregnancy services</td>
<td>65%</td>
<td>224(2)(a)</td>
<td>1</td>
<td>222,000</td>
<td></td>
<td>73,260.00</td>
<td>100%</td>
<td>148,740</td>
<td>586</td>
<td>634</td>
<td>1,220</td>
</tr>
<tr>
<td>750-020</td>
<td>Comox Valley Recovery Centre Society</td>
<td>641 Menzies Ave</td>
<td>Residential drug/alcohol recovery facility</td>
<td>75%</td>
<td>224(2)(a)</td>
<td>1</td>
<td>1,055,000</td>
<td></td>
<td>1,055,000</td>
<td>100%</td>
<td>1,055,000</td>
<td>4,157</td>
<td>4,497</td>
<td>8,654</td>
</tr>
<tr>
<td>1037-000</td>
<td>Comox Valley Family Services Association</td>
<td>1415 Cliffe Ave</td>
<td>Child, youth &amp; family community and victim services</td>
<td>90%</td>
<td>224(2)(a)</td>
<td>6</td>
<td>429,000</td>
<td></td>
<td>429,000</td>
<td>100%</td>
<td>429,000</td>
<td>4,733</td>
<td>4,640</td>
<td>9,373</td>
</tr>
<tr>
<td>1494-000</td>
<td>Glacier View Lodge Society</td>
<td>2470 Back Road</td>
<td>Seniors long-term care</td>
<td>224(2)(j)</td>
<td>1</td>
<td>1,452,000</td>
<td></td>
<td>1,452,000</td>
<td>100%</td>
<td>1,452,000</td>
<td>5,721</td>
<td>6,190</td>
<td>11,911</td>
<td></td>
</tr>
<tr>
<td>1494-010</td>
<td>Glacier View Lodge Society</td>
<td>2470 Back Road</td>
<td>Seniors long-term care</td>
<td>224(2)(j)</td>
<td>1</td>
<td>1,449,000</td>
<td></td>
<td>1,449,000</td>
<td>100%</td>
<td>1,449,000</td>
<td>5,710</td>
<td>6,177</td>
<td>11,886</td>
<td></td>
</tr>
<tr>
<td>1494-050</td>
<td>Glacier View Lodge Society</td>
<td>2450 Back Road</td>
<td>Seniors long-term care</td>
<td>224(2)(j)</td>
<td>1</td>
<td>7,871,000</td>
<td></td>
<td>7,871,000</td>
<td>100%</td>
<td>7,871,000</td>
<td>31,015</td>
<td>33,552</td>
<td>64,567</td>
<td></td>
</tr>
<tr>
<td>1960.300</td>
<td>The Nature Trust of British Columbia</td>
<td>Sandpiper Drive</td>
<td>Parkland- Was exempt in past years as ownership was incorrectly coded as Provincial lands by BCAA, corrected and reclassified by BCAA for 2013 and no longer receives &quot;statutory exemption&quot;</td>
<td>224(2)(a)</td>
<td>1</td>
<td>1,306,000</td>
<td></td>
<td>1,306,000</td>
<td>100%</td>
<td>1,306,000</td>
<td>5,146</td>
<td>5,567</td>
<td>10,713</td>
<td></td>
</tr>
</tbody>
</table>
## City of Courtenay

### 2015 Tax Rates

Calculation of Amounts based on 2015 Assessments and 2015 Rates

<table>
<thead>
<tr>
<th>Roll #</th>
<th>Registered Owner</th>
<th>Civic Address</th>
<th>Use of Property</th>
<th>% of services - Courtenay residents</th>
<th>Comm Charter</th>
<th>Class</th>
<th>2015 Assessed Value</th>
<th>S220 Stat &amp; other excluded</th>
<th>Net Assess before Exempt</th>
<th>% exempt</th>
<th>Exempt Assessment</th>
<th>City</th>
<th>Other Authorities</th>
<th>2016 Est Tax Levy</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016-007</td>
<td>Richard Pizzey</td>
<td>1571 Burgess Rd</td>
<td>Leased by Stepping Stones Recovery House for Women Society</td>
<td>60%</td>
<td>224(2)(a)</td>
<td>1</td>
<td>245,000</td>
<td>245,000</td>
<td>245,000</td>
<td>100%</td>
<td>245,000</td>
<td>965</td>
<td>1,044</td>
<td>2,010</td>
</tr>
<tr>
<td>2091.190</td>
<td>Saltwater Education Society</td>
<td>2311 Rosewall Crescent</td>
<td>Kindergarten to Grade 2 Certification by Ministry of Ed. Will receive statutory exemption on building and footprint</td>
<td>33%</td>
<td>224(2)(h)</td>
<td>6</td>
<td>296,600</td>
<td>259,400</td>
<td>37,200</td>
<td>100%</td>
<td>37,200</td>
<td>410</td>
<td>402</td>
<td>813</td>
</tr>
<tr>
<td>2200-044</td>
<td>Courtenay &amp; District Historical Society In Trust</td>
<td>2564 Cumberland Rd</td>
<td>Heritage Property</td>
<td>50%</td>
<td>224(2)(a)</td>
<td>1</td>
<td>480,000</td>
<td>480,000</td>
<td>480,000</td>
<td>100%</td>
<td>480,000</td>
<td>1,891</td>
<td>2,046</td>
<td>3,938</td>
</tr>
<tr>
<td>3200-072</td>
<td>Comox Valley Curling Club</td>
<td>4835 Headquarters Rd</td>
<td>Curling Club Recreation facility</td>
<td>60%</td>
<td>224(2)(i)</td>
<td>6</td>
<td>1,053,000</td>
<td>1,053,000</td>
<td>1,053,000</td>
<td>100%</td>
<td>1,053,000</td>
<td>11,618</td>
<td>11,389</td>
<td>23,007</td>
</tr>
</tbody>
</table>

### 75% Exemption

<table>
<thead>
<tr>
<th>Roll #</th>
<th>Registered Owner</th>
<th>Civic Address</th>
<th>Use of Property</th>
<th>% of services - Courtenay residents</th>
<th>Comm Charter</th>
<th>Class</th>
<th>2015 Assessed Value</th>
<th>S220 Stat &amp; other excluded</th>
<th>Net Assess before Exempt</th>
<th>% exempt</th>
<th>Exempt Assessment</th>
<th>City</th>
<th>Other Authorities</th>
<th>2016 Est Tax Levy</th>
</tr>
</thead>
<tbody>
<tr>
<td>750-100</td>
<td>St. John the Divine Abbeyfield House Society</td>
<td>994 - 8th Street</td>
<td>seniors supported living housing</td>
<td>100%</td>
<td>224(2)(a)</td>
<td>1</td>
<td>1,025,100</td>
<td>1,025,100</td>
<td>1,025,100</td>
<td>75%</td>
<td>769,000</td>
<td>3,030</td>
<td>3,278</td>
<td>6,308</td>
</tr>
<tr>
<td>757.000</td>
<td>Comox Valley Kiwanis Village Society</td>
<td>1061 8th Street</td>
<td>Note per Bill Dawson, BCAA Sept 7/07: Phase 2 - built in 1972, apparently did not receive Elderly Citizens housing for low-income seniors</td>
<td>70%</td>
<td>224(2)(a)</td>
<td>1</td>
<td>784,900</td>
<td>784,900</td>
<td>784,900</td>
<td>75%</td>
<td>589,250</td>
<td>2,322</td>
<td>2,512</td>
<td>4,834</td>
</tr>
<tr>
<td>757.001</td>
<td>Comox Valley Kiwanis Village Society</td>
<td>1051 8th Street</td>
<td>Note per Bill Dawson, BCAA Sept 7/07: Phase 3 - built in housing for low-income seniors</td>
<td>70%</td>
<td>224(2)(a)</td>
<td>1</td>
<td>2,134,700</td>
<td>2,134,700</td>
<td>2,134,700</td>
<td>75%</td>
<td>1,601,250</td>
<td>6,310</td>
<td>6,826</td>
<td>13,135</td>
</tr>
<tr>
<td>758.000</td>
<td>Comox Valley Kiwanis Village Society</td>
<td>635 Pidcock Ave</td>
<td>Note per Bill Dawson, BCAA Sept 7/07: Phase 1 - built in 1962-1968, received Elderly Citizens Housing housing for low-income seniors</td>
<td>70%</td>
<td>224(2)(a)</td>
<td>1</td>
<td>1,445,000</td>
<td>1,035,667</td>
<td>409,333</td>
<td>75%</td>
<td>307,000</td>
<td>1,210</td>
<td>1,309</td>
<td>2,518</td>
</tr>
<tr>
<td>1286-045</td>
<td>L'Arche Comox Valley</td>
<td>534 - 19th Street</td>
<td>Supported group home for adults with developmental disabilities</td>
<td>90%</td>
<td>224(2)(a)</td>
<td>1</td>
<td>298,800</td>
<td>298,800</td>
<td>298,800</td>
<td>75%</td>
<td>224,000</td>
<td>883</td>
<td>955</td>
<td>1,838</td>
</tr>
</tbody>
</table>

### 40% Exemption

<table>
<thead>
<tr>
<th>Roll #</th>
<th>Registered Owner</th>
<th>Civic Address</th>
<th>Use of Property</th>
<th>% of services - Courtenay residents</th>
<th>Comm Charter</th>
<th>Class</th>
<th>2015 Assessed Value</th>
<th>S220 Stat &amp; other excluded</th>
<th>Net Assess before Exempt</th>
<th>% exempt</th>
<th>Exempt Assessment</th>
<th>City</th>
<th>Other Authorities</th>
<th>2016 Est Tax Levy</th>
</tr>
</thead>
<tbody>
<tr>
<td>34.000</td>
<td>Courtenay Elks' Lodge No. 60 of the Benevolent and Protective Order of Elks Canada Inc. No. 54640</td>
<td>231 6th Street</td>
<td>Facility to promote and support community. Raises funds for several children and community charities</td>
<td>95%</td>
<td>224(2)(e)</td>
<td>6</td>
<td>337,400</td>
<td>337,400</td>
<td>337,400</td>
<td>40%</td>
<td>134,965</td>
<td>1,489</td>
<td>1,460</td>
<td>2,949</td>
</tr>
</tbody>
</table>

### 40% Exemption

<table>
<thead>
<tr>
<th>Roll #</th>
<th>Registered Owner</th>
<th>Civic Address</th>
<th>Use of Property</th>
<th>% of services - Courtenay residents</th>
<th>Comm Charter</th>
<th>Class</th>
<th>2015 Assessed Value</th>
<th>S220 Stat &amp; other excluded</th>
<th>Net Assess before Exempt</th>
<th>% exempt</th>
<th>Exempt Assessment</th>
<th>City</th>
<th>Other Authorities</th>
<th>2016 Est Tax Levy</th>
</tr>
</thead>
<tbody>
<tr>
<td>8</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### 40% Exemption

<table>
<thead>
<tr>
<th>Roll #</th>
<th>Registered Owner</th>
<th>Civic Address</th>
<th>Use of Property</th>
<th>% of services - Courtenay residents</th>
<th>Comm Charter</th>
<th>Class</th>
<th>2015 Assessed Value</th>
<th>S220 Stat &amp; other excluded</th>
<th>Net Assess before Exempt</th>
<th>% exempt</th>
<th>Exempt Assessment</th>
<th>City</th>
<th>Other Authorities</th>
<th>2016 Est Tax Levy</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### 40% Exemption

<table>
<thead>
<tr>
<th>Roll #</th>
<th>Registered Owner</th>
<th>Civic Address</th>
<th>Use of Property</th>
<th>% of services - Courtenay residents</th>
<th>Comm Charter</th>
<th>Class</th>
<th>2015 Assessed Value</th>
<th>S220 Stat &amp; other excluded</th>
<th>Net Assess before Exempt</th>
<th>% exempt</th>
<th>Exempt Assessment</th>
<th>City</th>
<th>Other Authorities</th>
<th>2016 Est Tax Levy</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### City of Courtenay

**2016 Annual Bylaw, based on 2015 exemptions approved**

Calculation of Amounts based on 2015 Assessments and 2015 Rates

<table>
<thead>
<tr>
<th>Roll #</th>
<th>Registered Owner</th>
<th>Civic Address</th>
<th>Use of Property</th>
<th>% of services</th>
<th>Comm Charter</th>
<th>Class</th>
<th>2015 Assessed Value</th>
<th>S220 Stat &amp; other excluded</th>
<th>Net Assess before Exempt</th>
<th>% exempt</th>
<th>Exempt Assessment</th>
<th>City</th>
<th>Total</th>
<th>Other Authorities</th>
<th>2016 Est Tax Levy</th>
</tr>
</thead>
<tbody>
<tr>
<td>91.000</td>
<td>Comox Valley Transition Society (leased from 0771375 BC Ltd)</td>
<td>576 England Ave</td>
<td>occupy 37% of property</td>
<td>75%</td>
<td>224(2)(a)</td>
<td>6</td>
<td>1,033,700</td>
<td>371,369</td>
<td>40%</td>
<td>149,228</td>
<td>1,646</td>
<td>1,614</td>
<td>3,260</td>
<td></td>
<td></td>
</tr>
<tr>
<td>166.000</td>
<td>Comox Valley Child Development Association</td>
<td>267 - 3rd Street</td>
<td>1/3 Child play area, 2/3 handicap park for families (purch in 2011)</td>
<td>65%</td>
<td>224(2)(a)</td>
<td>1</td>
<td>130,300</td>
<td>130,300</td>
<td>40%</td>
<td>149,228</td>
<td>1,646</td>
<td>1,614</td>
<td>3,260</td>
<td></td>
<td></td>
</tr>
<tr>
<td>459.000</td>
<td>Upper Island Women of Native Ancestry</td>
<td>956 Grieve Ave</td>
<td>office; support worker; early childhood development and cultural awareness programs</td>
<td>85%</td>
<td>224(2)(a)</td>
<td>1</td>
<td>429,500</td>
<td>429,500</td>
<td>40%</td>
<td>171,800</td>
<td>677</td>
<td>732</td>
<td>1,409</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1516.004</td>
<td>Canadian Red Cross Society (leased from 665511 BC Ltd)</td>
<td>464 Puntledge Rd</td>
<td>occupy 100% of property</td>
<td>63%</td>
<td>224(2)(a)</td>
<td>6</td>
<td>468,400</td>
<td>468,400</td>
<td>37%</td>
<td>173,482</td>
<td>1,914</td>
<td>1,876</td>
<td>3,790</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1960.006</td>
<td>Aaron House Ministries (Leased from Feraco Development Ltd)</td>
<td>2966 Kilpatrick Ave</td>
<td>christian worship/teaching centre - occupy 12.7% of property</td>
<td>75%</td>
<td>224(2)(a)</td>
<td>6</td>
<td>2,963,500</td>
<td>2,530,829</td>
<td>40%</td>
<td>173,073</td>
<td>1,910</td>
<td>1,872</td>
<td>3,781</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2024.009</td>
<td>Habitat for Humanity Vancouver Island North Society</td>
<td>1755 - 13th Street</td>
<td>Restore (5,000 sf) and Administration (2,000 sf)</td>
<td>25% of space for Admin office x 40% exemption = 12% net exemption - 100% serves City of Courtenay</td>
<td>224(2)(a)</td>
<td>6</td>
<td>538,900</td>
<td>67,093</td>
<td>40%</td>
<td>26,842</td>
<td>296</td>
<td>290</td>
<td>586</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3200.032</td>
<td>Youth for Christ Comox Valley</td>
<td>4729 Headquarters Rd</td>
<td>occupy 97.5% of property</td>
<td>95%</td>
<td>224(2)(a)</td>
<td>1</td>
<td>423,700</td>
<td>412,091</td>
<td>40%</td>
<td>164,841</td>
<td>650</td>
<td>703</td>
<td>1,352</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>37,036,800</td>
<td>26,435,896</td>
<td>23,535,976</td>
<td>$126,525</td>
<td>$132,178</td>
<td>$258,703</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### Property Taxes

<table>
<thead>
<tr>
<th>Roll #</th>
<th>Registered Owner</th>
<th>Civic Address</th>
<th>Class</th>
<th>Net Remain</th>
<th>% exempt</th>
<th>Sec.224 Permiss Ex Value (Est)</th>
<th>City</th>
<th>Other Auth.</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>143-000</td>
<td>GRACE BAPTIST CHURCH</td>
<td>467 - 4th Street</td>
<td>8</td>
<td>36,100</td>
<td>100%</td>
<td>36,100</td>
<td>142</td>
<td>190</td>
<td>332</td>
</tr>
<tr>
<td>313-100</td>
<td>ANGLICAN SYNOD DIOCESE OF B.C.</td>
<td>591 - 5th Street</td>
<td>8</td>
<td>270,000</td>
<td>100%</td>
<td>270,000</td>
<td>1,064</td>
<td>1,419</td>
<td>2,483</td>
</tr>
<tr>
<td>336-000</td>
<td>CENTRAL EVANGELICAL FREE CHURCH</td>
<td>505 Fitzgerald Avenue</td>
<td>8</td>
<td>102,000</td>
<td>100%</td>
<td>102,000</td>
<td>402</td>
<td>536</td>
<td>938</td>
</tr>
<tr>
<td>341-000</td>
<td>ELIM GOSPEL HALL</td>
<td>566 - 5th Street</td>
<td>8</td>
<td>141,000</td>
<td>100%</td>
<td>141,000</td>
<td>556</td>
<td>741</td>
<td>1,296</td>
</tr>
<tr>
<td>342-000</td>
<td>ELIM GOSPEL HALL</td>
<td>576 - 5th Street</td>
<td>1</td>
<td>85,800</td>
<td>100%</td>
<td>85,800</td>
<td>338</td>
<td>366</td>
<td>704</td>
</tr>
<tr>
<td>346-000</td>
<td>ST. GEORGE'S CHURCH</td>
<td>505 - 6th Street</td>
<td>8</td>
<td>171,000</td>
<td>100%</td>
<td>171,000</td>
<td>674</td>
<td>899</td>
<td>1,572</td>
</tr>
<tr>
<td>618-220</td>
<td>RIVER HEIGHTS CHURCH SOCIETY</td>
<td>2201 Robert Lang Drive</td>
<td>8</td>
<td>205,000</td>
<td>100%</td>
<td>205,000</td>
<td>808</td>
<td>1,077</td>
<td>1,885</td>
</tr>
<tr>
<td>1074-050</td>
<td>SALVATION ARMY CANADA WEST</td>
<td>1580,1590 Fitzgerald Ave</td>
<td>8</td>
<td>89,300</td>
<td>100%</td>
<td>89,300</td>
<td>352</td>
<td>469</td>
<td>821</td>
</tr>
<tr>
<td>1166-000</td>
<td>LUTHERAN CHURCH</td>
<td>771 - 17th Street</td>
<td>8</td>
<td>171,000</td>
<td>100%</td>
<td>171,000</td>
<td>674</td>
<td>899</td>
<td>1,572</td>
</tr>
<tr>
<td>1211-004</td>
<td>VALLEY UNITED PENTACOSTAL CHURCH OF BC</td>
<td>1814 Fitzgerald Avenue</td>
<td>8</td>
<td>113,000</td>
<td>100%</td>
<td>113,000</td>
<td>445</td>
<td>594</td>
<td>1,039</td>
</tr>
<tr>
<td>1524-102</td>
<td>BISHOP OF VICTORIA - CATHOLIC CHURCH</td>
<td>1599 Tunner Drive</td>
<td>8</td>
<td>237,000</td>
<td>100%</td>
<td>237,000</td>
<td>934</td>
<td>1,245</td>
<td>2,179</td>
</tr>
<tr>
<td>1594-000</td>
<td>KINGDOM HALL OF JEHOVAH WITNESSES</td>
<td>1581 Dingwall Road</td>
<td>8</td>
<td>154,000</td>
<td>100%</td>
<td>154,000</td>
<td>607</td>
<td>809</td>
<td>1,416</td>
</tr>
<tr>
<td>1691-030</td>
<td>SEVENTH DAY ADVENTIST CHURCH</td>
<td>4660 Headquarters</td>
<td>8</td>
<td>150,000</td>
<td>100%</td>
<td>150,000</td>
<td>591</td>
<td>788</td>
<td>1,379</td>
</tr>
</tbody>
</table>

**2015 Tax Rates**

<table>
<thead>
<tr>
<th>City</th>
<th>Other Auth.</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>3.9404</td>
<td>4.2628</td>
<td>8.2032</td>
</tr>
<tr>
<td>11.0333</td>
<td>10.8157</td>
<td>21.8490</td>
</tr>
<tr>
<td>3.9404</td>
<td>5.2544</td>
<td>9.1948</td>
</tr>
</tbody>
</table>
## City of Courtenay
### Annual Bylaw - Church Properties
Calculation of Amounts based on 2015 Assessments and 2015 Rates

<table>
<thead>
<tr>
<th>Roll #</th>
<th>Registered Owner</th>
<th>Civic Address</th>
<th>Class</th>
<th>Net Remain</th>
<th>% Assessed</th>
<th>Class Assess</th>
<th>Class exempt</th>
<th>Class Value (Est)</th>
<th>Sec.224</th>
<th>Permiss Ex</th>
<th>Other Auth.</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1691-044</td>
<td>ANGLICAN SYNOD DIOCESE OF B.C.</td>
<td>4634 Island Hwy</td>
<td>8</td>
<td>97,900</td>
<td>100%</td>
<td>97,900</td>
<td></td>
<td>386</td>
<td>514</td>
<td>900</td>
<td></td>
<td>1,548</td>
</tr>
<tr>
<td>1691-046</td>
<td>ANGLICAN SYNOD DIOCESE OF B.C.</td>
<td>1514 Dingwall Road</td>
<td>8</td>
<td>143,000</td>
<td>100%</td>
<td>143,000</td>
<td></td>
<td>563</td>
<td>751</td>
<td>1,315</td>
<td></td>
<td>20,565</td>
</tr>
<tr>
<td>2005-000</td>
<td>LDS CHURCH</td>
<td>1901 - 20th Street</td>
<td>8</td>
<td>326,000</td>
<td>100%</td>
<td>326,000</td>
<td></td>
<td>1,285</td>
<td>1,713</td>
<td>2,998</td>
<td></td>
<td>$36,051</td>
</tr>
<tr>
<td>2017-034</td>
<td>FOUR SQUARE GOSPEL CHURCH OF CANADA</td>
<td>1640 Burgess Road</td>
<td>8</td>
<td>1,246,000</td>
<td>100%</td>
<td>1,246,000</td>
<td></td>
<td>4,910</td>
<td>6,547</td>
<td>11,457</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2200.088</td>
<td>COUR TENAY FELLOWSHIP BAPTIST CHURCH</td>
<td>2963 Lake Trail Rd</td>
<td>8</td>
<td>192,000</td>
<td>100%</td>
<td>192,000</td>
<td></td>
<td>757</td>
<td>1,009</td>
<td>1,765</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Roll #</th>
<th>Registered Owner</th>
<th>Civic Address</th>
<th>Class</th>
<th>Net Remain</th>
<th>% Assessed</th>
<th>Class Assess</th>
<th>Class exempt</th>
<th>Class Value (Est)</th>
<th>Sec.224</th>
<th>Permiss Ex</th>
<th>Other Auth.</th>
<th>Total</th>
</tr>
</thead>
</table>

Total: $15,486
Other Auth: $20,565
Total: $36,051

2015 Tax Rates

<table>
<thead>
<tr>
<th>Number</th>
<th>City</th>
<th>Other Auth.</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>3.9404</td>
<td>4.2628</td>
<td>8.2032</td>
</tr>
<tr>
<td>6</td>
<td>11.0333</td>
<td>10.8157</td>
<td>21.8490</td>
</tr>
<tr>
<td>8</td>
<td>3.9404</td>
<td>5.2544</td>
<td>9.1948</td>
</tr>
</tbody>
</table>

Table created by TAB = (C) S220 Church

G:\FINANCE\Tillie\TAXES\permissive exemption\2016\TXExEMP2016 actual based on 2015 rates&assessment.xlsx 23/07/2015
## City of Courtenay

### 5 Year Bylaw - City Owned Properties

Calculation of Amounts based on 2015 Assessments and 2015 Rates

**Current Bylaw in effect 2015-2019. Bylaw No. 2801, 2014**

<table>
<thead>
<tr>
<th>Roll #</th>
<th>Registered Owner</th>
<th>Civic Address</th>
<th>Use of Property</th>
<th>Comm Charter</th>
<th>2015 Assessed Cl. Value</th>
<th>% exempt</th>
<th>Assessed Value</th>
<th>City</th>
<th>Other Auth.</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>29.002</td>
<td>City of Courtenay</td>
<td>580 Duncan Ave</td>
<td>Arts Centre/Gallery</td>
<td>224(2)(b)</td>
<td>2,104,000</td>
<td>100%</td>
<td>2,104,000</td>
<td>City</td>
<td>6,216,666</td>
<td>8,2032</td>
</tr>
<tr>
<td>63-000</td>
<td>City of Courtenay</td>
<td>442 Cliffe Avenue</td>
<td>Sid Williams Theatre</td>
<td>224(2)(b)</td>
<td>1,986,000</td>
<td>100%</td>
<td>1,986,000</td>
<td>City</td>
<td>6,326,326</td>
<td>8,3123</td>
</tr>
<tr>
<td>113-000</td>
<td>City of Courtenay</td>
<td>207 - 4th St</td>
<td>Courtenay &amp; District Museum</td>
<td>224(2)(b)</td>
<td>1,688,000</td>
<td>100%</td>
<td>1,688,000</td>
<td>City</td>
<td>6,348,348</td>
<td>8,3334</td>
</tr>
<tr>
<td>261-006</td>
<td>City of Courtenay/ Nature Trust of BC</td>
<td>3rd Street</td>
<td>McPhee Meadows</td>
<td>224(2)(b)</td>
<td>462,000</td>
<td>100%</td>
<td>462,000</td>
<td>City</td>
<td>1,386,000</td>
<td>1,8480</td>
</tr>
<tr>
<td>1200-000</td>
<td>City of Courtenay</td>
<td>2040 Cliffe Ave</td>
<td>Marina</td>
<td>224(2)(b)</td>
<td>856,000</td>
<td>100%</td>
<td>856,000</td>
<td>City</td>
<td>2,564,000</td>
<td>3,4204</td>
</tr>
<tr>
<td>1941-000</td>
<td>City of Courtenay</td>
<td>100 - 20th St</td>
<td>Airpark</td>
<td>224(2)(b)</td>
<td>7,131,000</td>
<td>100%</td>
<td>7,131,000</td>
<td>City</td>
<td>11,242,000</td>
<td>15,5835</td>
</tr>
<tr>
<td>2023.014</td>
<td>City of Courtenay/ Nature Trust of BC</td>
<td>656 Arden Road</td>
<td>Morrison Nature Park</td>
<td>224(2)(b)</td>
<td>621,000</td>
<td>100%</td>
<td>621,000</td>
<td>City</td>
<td>1,863,000</td>
<td>2,4843</td>
</tr>
</tbody>
</table>

**PROPERTY TAXES**

<table>
<thead>
<tr>
<th>2015 Est Tax Levy</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 156,141</td>
</tr>
<tr>
<td>$ 153,495</td>
</tr>
<tr>
<td>$ 309,636</td>
</tr>
</tbody>
</table>

G:\FINANCE\Tillie\TAXES\permissive exemption\2016\TAXEXEMP2016 actual based on 2015 rates&assessment.xlsx 23/07/2015
City of Courtenay
10 Year Bylaw - Island Corridor Foundation
Calculation of Amounts based on 2015 Assessments and 2015 Rates

Current Bylaw in effect 2012-2021. Bylaw No. 2802, 2014

Bylaw Expires 2021

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>467-000</td>
<td>Island Corridor Foundation</td>
<td></td>
<td>railway corridor</td>
<td>224(2)(a)</td>
<td>2</td>
<td>25,600</td>
<td>25,600</td>
<td>100%</td>
<td>25,600</td>
<td>706</td>
</tr>
<tr>
<td>467-100</td>
<td>Island Corridor Foundation</td>
<td></td>
<td>railway corridor</td>
<td>224(2)(a)</td>
<td>2</td>
<td>5,500</td>
<td>5,500</td>
<td>100%</td>
<td>5,500</td>
<td>152</td>
</tr>
<tr>
<td>613-100</td>
<td>Island Corridor Foundation</td>
<td></td>
<td>railway corridor</td>
<td>224(2)(a)</td>
<td>2</td>
<td>4,500</td>
<td>4,500</td>
<td>100%</td>
<td>4,500</td>
<td>124</td>
</tr>
<tr>
<td>1012-205</td>
<td>Island Corridor Foundation</td>
<td>South Courtenay Boundary Extension 2013</td>
<td>railway corridor</td>
<td>224(2)(a)</td>
<td>2</td>
<td>195,200</td>
<td>195,200</td>
<td>100%</td>
<td>195,200</td>
<td>5,384</td>
</tr>
<tr>
<td>2154-000</td>
<td>Island Corridor Foundation</td>
<td>Cumberland Road</td>
<td>railway corridor</td>
<td>224(2)(a)</td>
<td>2</td>
<td>233,200</td>
<td>233,200</td>
<td>100%</td>
<td>233,200</td>
<td>6,432</td>
</tr>
<tr>
<td>2154-001</td>
<td>Island Corridor Foundation</td>
<td></td>
<td>railway corridor</td>
<td>224(2)(a)</td>
<td>6</td>
<td>6,700</td>
<td>6,700</td>
<td>100%</td>
<td>6,700</td>
<td>74</td>
</tr>
<tr>
<td>2154-003</td>
<td>Island Corridor Foundation</td>
<td></td>
<td>railway corridor</td>
<td>224(2)(a)</td>
<td>6</td>
<td>209,000</td>
<td>209,000</td>
<td>100%</td>
<td>209,000</td>
<td>2,306</td>
</tr>
<tr>
<td>2154.013</td>
<td>Island Corridor Foundation</td>
<td>Island Corridor Foundation</td>
<td>railway corridor/Train Station</td>
<td>224(2)(a)</td>
<td>2</td>
<td>1,200</td>
<td>1,200</td>
<td>100%</td>
<td>1,200</td>
<td>58</td>
</tr>
<tr>
<td>2154.013</td>
<td>Island Corridor Foundation</td>
<td>Island Corridor Foundation</td>
<td>railway corridor/Train Station</td>
<td>224(2)(a)</td>
<td>6</td>
<td>332,000</td>
<td>332,000</td>
<td>100%</td>
<td>332,000</td>
<td>3,663</td>
</tr>
</tbody>
</table>

|          |                  |                  |                  |              |                        |         |           |         |                   |               |
| 1,013,800|                  |                  |                  |              |                        |         |           |         |                   |               |

$18,899 $16,545 $35,445
SCOPe:

A permissive tax exemption is a means for Council to support not-for-profit organizations within the community which further Council’s objectives of enhancing quality of life (economic, social, cultural) and delivering services economically. A permissive tax exemption is strictly at the discretion of the City of Courtenay Council. After careful consideration of all applications Council may approve a full, a partial, or no tax exemption. The tax exemption may vary for the different applicants. This policy guides identification of organizations meeting Council’s objectives.

POLICY

1. Overall Amount

A projected amount of revenue to be foregone by Permissive Tax Exemptions will be set by Council annually during the development of the Financial Plan. This amount will be used to calculate the following year’s tax exemption for approved organizations based on the current year’s assessment and tax rates. The actual amount of the exemption may vary according to the following year’s assessment and tax rates.

The cumulative estimated value of the exemptions may not exceed 2% of the total tax levy in the previous year. The bylaw for exemptions for any given year must be adopted and submitted before any assessment or tax rate information is available for that year. The 2% amount will therefore be calculated based on the previous year’s assessment and tax rate information.

2. Process

Council will consider applications for permissive tax exemptions annually. Reminder letters to re-apply will be mailed annually or as the term of the exemption expires to current tax exemption recipients. In addition, application packages will be available at any time from the Municipal Office or on our website at www.courtenay.ca.

Applications must be submitted to the Director of Financial Services, using the prescribed application form. The Director will review the applications for completeness, and arrange contact with applicants for additional information as necessary.

Application submissions must include:

- Copies of audited financial statements for last three (3) years for first time applicants, and for the last year for current tax exemption recipients.
- Copy of state of title certificate or lease agreement, as applicable.

In the case of a lease agreement for premises rather than ownership, documents are required which indicate that the applicant will benefit by the exemption. Documents should demonstrate that the lease is currently, or will, on approval of the exemption, be reduced by the amount of the exemption, or that other considerations will be provided by the landlord equivalent to the value of the exemption.

- Description of programs/services/benefits delivered from the subject lands/improvements including participant numbers, volunteer hours, benefiting groups/individuals/special needs populations, fees charged for participation.
- Description of any 3rd party use of the subject land/improvements including user group names, fees charged conditions of use.
- Information as to the extent to which the activities of the applicant are regional or local (within the City of Courtenay) in nature.
- Financial information on how the tax exemption amount is put back into the community through charitable means or reduced fees paid by the general population of the City of Courtenay.
- Confirmation that the organization’s activities do not compete with any other duly licensed business in the Municipality.

The Director of Financial Services will present a summary report of the applications, relative to the eligibility criteria, to Council and arrange for delegations to Council by applicants as necessary.

3. Criteria

a) Subject Property must be one of:
   - Land and/or improvements owned by the applicant
   - Land and/or improvements leased under an agreement
   - Land and/or improvements ancillary to a statutory exemption under section 220 of the Community Charter (Statutory Exemptions)

b) Nature of Organization must meet the requirements of Division 7 of the Community Charter (Permissive Exemptions) which includes:
   - Non-profit organization
   - Charitable/philanthropic organization
   - Athletic or Service Club/Association
   - Care facility/licensed private hospital
   - Partner of the municipality by agreement under s. 225 (Partnering, heritage, riparian and other special exemption authority) of the Community Charter
Subject: Permissive Property Tax Exemption

Revision # 1

AUTHORIZATION: Council R13/2013
DATE: May 13, 2013

- Other local authority
- Organization eligible under Section 220 of the Community Charter statutory exemption (e.g. place of public worship, cemetery, library, Indian land, senior’s homes, hospital, etc.)

c) The applicant organization’s use of the land/improvements must benefit the community in one or more of the following ways:
   - provides recreational facilities for public use
   - provides recreation programs to the public
   - provides programs to and/or facilities used by youth, seniors or other special needs groups
   - preserves heritage important to the community character
   - preserves an environmentally, ecologically significant area of the community
   - offers cultural or educational programs to the public which promote community spirit, cohesiveness and/or tolerance
   - offers services to the public in formal partnership with the municipality
   - [other]

   d) All accounts for fees and charges levied by the City of Courtenay to the applicant must be current.

4. Duration of Exemption

Eligible organizations may be considered for tax exemptions exceeding one year (to a maximum of 10 years) where it is demonstrated that the services/benefits they offer to the community are of a duration exceeding one year (i.e. for the period of the tax exemption).

5. Extent, Conditions, and Penalties

   a) The following activities and circumstances will be not be considered as eligible for exemption by Council. Exemptions will exclude the portion of land/improvements where the following circumstances exist:
      - land/improvements used by the private sector and/or organizations not meeting Council’s exemption criteria
      - land/improvements used for commercial or for-profit activities by the not-for-profit organization
      - the activities of the organization are not confined to the City of Courtenay. Council has designated a maximum exemption of 40% for regional service organizations. This policy will not be applied retroactively, and regional
service organizations that have previously been approved by bylaw will be grandfathered into the exemption bylaw at those prescribed percentages.
- The applicant already receives grant-in-aid from the municipality and/or other sources

b) Council may impose **conditions** on the exempted land/improvements with the applicant organization, including but not limited to:
- registration of a covenant restricting use of the property
- an agreement committing the organization to continue a specific service/program
- an agreement committing the organization to have field/facilities open for public use for certain times or a total amount of time
- an agreement committing the organization to offer use of the field/facility to certain groups free of charge or at reduced rates
- an agreement committing the organization to immediately disclose any substantial increase in the organization’s revenue or anticipated revenue or any change in the status of the property
- [other]

c) Council may impose **penalties** on an exempted organization for knowing breach of conditions of exemption, including but not limited to:
- revoking exemption with notice
- disqualifying any future application for exemption for specific time period
- requiring repayment of monies equal to the foregone tax revenue
- [other]
THE CORPORATION OF THE CITY OF COURTENAY
MEMORANDUM

To: Council
From: Chief Administrative Officer
Subject: Capital Projects Construction Water Use & Operational Water Reductions

File No.: 5600-08
Date: July 29, 2015

ISSUE:
The Comox Valley Regional District moved to Stage 3 Water Restrictions on Friday July 3, 2015.

BACKGROUND:
The Comox Valley Regional District places stage 3 water restrictions in order to maintain ample supply over the drier summer months. These water restrictions apply to everyone living in the Town of Comox, the City of Courtenay and the water local services areas served by the Comox Valley water system. The Comox Valley Water Conservation Bylaw (CVRD Bylaw No. 129) provides for exemptions for Local Government activities.

KEY CONSIDERATIONS:
During the Stage 3 restrictions, the City of Courtenay’s Engineering & Public Works Department will be ensuring that operational water usage will be kept to a minimum in order to maintain our levels of service, minimize the City’s risk and support Council’s objective to demonstrate water conservation wherever possible.

The following operational measures will be performed to minimize water consumption:

- Increase Leak detection activities
- Reduce Sanitary and Storm sewer flushing activities except as required
- Reduce Hydrant maintenance flushing except as required
- Reduce Wet Street Sweeping except as required

Overall, staff anticipates these measures to reduce consumption by 250 m³ per day or 1.2% of the City-wide monthly water consumption (based on 5-yr average for the consumption in the month of May). Unplanned emergency work on watermains and services will consume water until these situations can be contained for repair.

Isolated water usage will be required in order to complete the following activities relating to the Capital Program:

- Fire hydrant flow testing for model calibration in support of the Water Utility Master Plan
- Flushing, disinfection and testing of new watermains during construction
- Flushing of newly constructed sanitary and storm mains prior to testing and turnover to the City
- Gravel hydration for compaction of road gravels prior to paving

Staff will encourage the contractors to minimize non-essential water use on City construction sites.

Prepared by,

[Signatures]

Tyler Madsen, AScT
Manager of Infrastructure Planning

Lesley Hatch, P.Eng.
Director of Engineering & Public Works
Courtenay Annual Water Consumption (5 Year)

<table>
<thead>
<tr>
<th>Year</th>
<th>Period</th>
<th>Consumption (m³)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2011</td>
<td>Jan-Jun</td>
<td>2,016,526</td>
</tr>
<tr>
<td></td>
<td>Jul-Dec</td>
<td>2,607,469</td>
</tr>
<tr>
<td>2012</td>
<td>Jan-Jun</td>
<td>1,978,538</td>
</tr>
<tr>
<td></td>
<td>Jul-Dec</td>
<td>2,801,524</td>
</tr>
<tr>
<td>2013</td>
<td>Jan-Jun</td>
<td>1,920,926</td>
</tr>
<tr>
<td></td>
<td>Jul-Dec</td>
<td>2,558,099</td>
</tr>
<tr>
<td>2014</td>
<td>Jan-Jun</td>
<td>1,915,246</td>
</tr>
<tr>
<td></td>
<td>Jul-Dec</td>
<td>2,746,238</td>
</tr>
<tr>
<td>2015</td>
<td>Jan-Jun</td>
<td>2,555,958</td>
</tr>
</tbody>
</table>

- 2011: January-June and July-December
- 2012: January-June and July-December
- 2013: January-June and July-December
- 2014: January-June and July-December
- 2015: January-June and July-December

**Key Dates:**
- June 1 - Stage 2 Restrictions
- July 3 - Stage 3 Restrictions
# WATER RESTRICTIONS AT A GLANCE
## Comox Valley Water System

<table>
<thead>
<tr>
<th>ACTIVITY</th>
<th>STAGES</th>
<th>RESTRICTION DETAILS</th>
</tr>
</thead>
</table>
| Lawn sprinkling                                                          |        | **STAGE 1**: even-numbered addresses on even-numbered day, odd-numbered addresses on odd-numbered day between of 4:00 - 9:00 a.m. and 7:00 - 10:00 p.m.  
**STAGE 2**: even-numbered addresses Tuesday and Saturday and odd-numbered addresses Sunday and Wednesday from 4:00 - 9:00 a.m. and 7:00 - 10:00 p.m.  
**STAGE 3**: no sprinkling lawns                                                                                   |
| Trees, shrubs, flowers and vegetables                                    |        | **STAGE 1**: on any day with a sprinkler during the prescribed hours for stage 1 lawn watering and on any day at any time if watering is done by a hand-held container or a hand-held hose equipped with an automatic shut-off nozzle.  
**STAGE 2**: on the prescribed hours and days for stage 2 lawn watering and on any day at any time if watering is done by a hand-held container or a hand-held hose equipped with an automatic shut-off nozzle.  
**STAGE 3**: on any day between 4:00 - 7:00 a.m. and 7:00 - 10:00 p.m. if watering is done by hand-held container or a hand-held hose equipped with an automatic shut-off nozzle. |
| Trees, shrubs, flowers and vegetables (using micro-irrigation or drip-irrigation) |        | **STAGES 1-2**: anytime on any day  
**STAGE 3**: on any day between 4:00 - 7:00 a.m. and 7:00 - 10:00 p.m. |
| Newly planted trees, shrubs, flowers and vegetables                      |        | **STAGES 1-2**: any method of watering during installation and for the following 24 hours.  
**STAGE 3**: by hand-held container or a hand-held hose with an automatic shut-off nozzle during the installation and at any time during the following 24 hours after installation is completed. |
| Private pools, hot tubs, garden ponds or decorative fountains            |        | **STAGES 1-2**: anytime on any day  
**STAGE 3**: filling or adding water is prohibited                                                                                                           |
| Wash a vehicle or boat                                                   |        | **STAGES 1-2**: only with a hand-held container or hand-held hose equipped with an automatic shut-off nozzle.  
**STAGE 3**: no washing of vehicles or boats                                                                          |
| Under authority of a permit water new sod or newly seeded lawns          |        | **STAGE 1**: water new sod for 21 days after installation and water newly-seeded lawns until growth is established or for 49 days after installation, whichever is less, with a sprinkler, but only during the prescribed stage 1 lawn watering hours, and at any time if watering is done by a hand-held hose equipped with an automatic shut-off nozzle.  
**STAGE 2**: water new sod for 21 days after installation and water newly-seeded lawns until growth is established or for 49 days after installation, whichever is less, with a sprinkler but only during the prescribed stage 2 lawn watering hours, and at any time if watering is done by a hand-held hose equipped with an automatic shut-off nozzle.  
**STAGE 3**: permits will not be issued or be valid during stage 3 restrictions.                                      |
<table>
<thead>
<tr>
<th>ACTIVITY</th>
<th>STAGES</th>
<th>RESTRICTION DETAILS</th>
</tr>
</thead>
</table>
| Wash sidewalks, driveways and parking lots | 1  2  3 | STAGE 1: anytime on any day  
STAGE 2-3: only as necessary for applying a product such as paint, preservative and stucco, preparing a surface prior to paving or repainting bricks, or if required by law to comply with health and safety regulations. |
| Exterior windows and building surfaces | 1  2  3 | STAGE 1: anytime on any day  
STAGE 2: with a hand-held container or hand-held hose equipped with an automatic shut-off nozzle.  
STAGE 3: only if required to comply with health and safety regulations. |
| Filling a wading pool                | 1  2  3 | STAGE 1-2: anytime on any day  
STAGE 3: if less than 200 centimetres in diameter may be filled with water up to a maximum depth of 30 centimetres. |
| All-weather playing fields           | 1-3    | STAGE 1-3: at any time if failure to do so will result in a permanent loss of plant material. |
| Golf courses                         | 1-3    | STAGE 1: trees, shrubs, flowers and vegetables in accordance with stage one restrictions. Fairways, golf greens and tees on any day if failure to do so will result in permanent loss of plant material.  
STAGE 2: fairways at any time on not more than two days per week. Trees, shrubs, flowers, and vegetables grown on golf course in accordance with stage 2 restrictions. Golf greens and tees on any day if failure to do so will result in permanent loss of plant material.  
STAGE 3: fairways at any time on not more than one-day per week. Trees, shrubs, flowers, and vegetables grown on golf course in accordance with stage 3 restrictions. Golf greens and tees on any day if failure to do so will result in permanent loss of plant material. |

Restrictions apply to those living in the City of Courtenay, Town of Comox, as well as the Arden, Comox Valley, England Road, Marsden/Camco, and Greaves Crescent local water service areas.

Exceptions to water restrictions stages 1-2:
- Owners or occupiers of property who, by reason of physical or mental incapacity, are unable to water their property within the restricted days and times, may water their property one-day per week for a maximum of nine hours per day.
- Pressure washing companies

Exceptions to water restrictions stages 1-3:
- Nurseries, farms, turf farms, and tree farms
- Local government
- Car dealerships to wash vehicles and boats and commercial car washes

To report an infraction:
In the City of Courtenay: call 250-334-4441 or email: waterconservation@courtenay.ca
In the CVRD or Town of Comox: call 250-334-6006 or email: waterenforcement@comoxvalleyrd.ca
Frequently Asked Questions
Water Supply and Restrictions – Summer 2015
July 13, 2015

Why is there a need to move to stage three water restrictions this early in the summer?
Due to extremely low water levels caused by record-breaking dry weather conditions this spring and summer, and the absence of any significant snowpack over the winter, the restrictions are required to minimize the withdrawal from Comox Lake.

Why did the CVRD wait until July to move into stage three?
The decision to move to stage three water restrictions is made in conjunction with information provided by BC Hydro and our water usage data under stage two water restrictions.

Is there a plan in place in the event that lake levels drop and the Puntledge River dries up?
Times are changing and the CVRD is currently reviewing the water conservation bylaw and looking at higher level of restriction based on a drought response plan. An intake direct from that lake that is below the height of the dam will be considered as part of an emergency plan should the lake drop to a point where water cannot flow from the Comox Lake into the Puntledge River. For the current year, there are some emergency options including dredging between the lake and the dam.

Why is outdoor domestic water use limited?
The water that supplies the Comox Valley water system originates in Comox Lake and is taken from the Puntledge River and delivered to approximately 41,000 residents. Our water is a shared resource with BC Hydro using its share of the water to generate electricity, and the Department of Fisheries and Oceans using it for hatchery purposes and other habitat projects. The outdoor domestic water use is limited because only so much water can be treated, distributed and stored. The CVRD has six reservoirs that store 31 million litres of treated water. Treatment plants, extra reservoirs and other infrastructure costs hundreds of millions of dollars. Conservation is very important.

What seasonal water activities are ALLOWED during stage three water restrictions?
- water trees, shrubs, flowers, and vegetables on any day between the hours of 4:00 a.m. to 7:00 a.m. and 7:00 p.m. to 10:00 p.m. if watering is done by hand-held container or a hand held hose equipped with an automatic shut-off nozzle;
- water newly planted trees, shrubs, flowers and vegetables by hand held container or a hand held hose equipped with an automatic shut-off nozzle during installation and at any time during the following 24 hours after installation is completed;
- use micro-irrigation or drip-irrigation systems to water trees, shrubs, flowers, and vegetables on any day between the hours of 4:00 a.m. to 7:00 a.m. and 7:00 p.m. to 10:00 p.m.;
- water all-weather playing fields at any time, but only if failure to do so will result in a permanent loss of plant material; and
- use water to wash sidewalks, driveways, parking lots, exterior windows, or exterior building surfaces, but only if necessary for applying a product such as paint, preservative, and stucco, preparing a surface prior to paving or repointing bricks, or if required by law to comply with health or safety regulations.
What seasonal water activities are **PROHIBITED** during stage three water restrictions?

- Watering lawns (with manual or automatic sprinklers) or pressure washing driveways or boulevards at any time
- Filling or adding water to a swimming pool, hot tub or garden pond at any time.
  (However wading pools less than 200 centimeters in diameter may be filled with water up to a maximum depth of 30 centimeters.)
- Washing a vehicle or a boat at any time (other than in a commercial car wash or car dealership)

What will happen if my lawn goes brown?

Grass is not like a tree. When grass goes without water it does not die, it goes dormant. When the fall and winter rains return so will your green grass.

Where do I call to report a water use infraction?

In the City of Courtenay, email waterconservation@courtenay.ca or call 250-334-4441 or in the CVRD or Town of Comox email waterenforcement@comoxvalleyrd.ca or 250-334-6006.

What are fines associated contravening the water conservation bylaw?

The ticketing information is defined in the Municipal Ticket Information bylaw No. 104, 2010. This bylaw can be viewed at www.comoxvalleyrd.ca/restrictions.

Why are there exemptions such as water use for local government?

Exemptions have been built into the bylaw to secure taxpayer investments or to allow businesses to continue to operate. There are premier playing fields in the municipalities that are sand-based. These are designed to shed winter rains and in the summer are required to be watered or the turf will die within days. For this reason, local governments have exercised its exemption for sand based sports fields in order to avoid expensive reconstruction costs. Replacing each field would cost tens of thousands of dollars and render the playing fields unusable for a significant period of time. Sports fields need to be kept in safe condition (water to soften the ground) for sporting events and other community functions. Also, local government requires water for construction projects and maintenance and operations for the utility network.

For additional information on water conservation in city parks, visit the City of Courtenay’s website page: www.courtenay.ca/waterconservation.

Are there any exemptions for homeowners during stage three water restrictions?

There are no other exemptions other than what is defined in the water conservation bylaw. Lawn sprinkling permits will **not** be issued or be valid during stage three water restrictions.
THE CORPORATION OF THE CITY OF COURtenay

BYLAW NO. 2824

A bylaw to amend Zoning Bylaw No. 2500, 2007

The Council of the Corporation of the City of Courtenay in open meeting assembled enacts as follows:

1. This bylaw may be cited for all purposes as “Zoning Amendment Bylaw No. 2824, 2015”.

2. That “Zoning Bylaw No. 2500, 2007” be hereby amended as follows:

(a) by rezoning Lot A, Section 18, Comox District, Plan 25638, as shown in bold outline on Attachment A which is attached hereto and forms part of this bylaw, from Rural Residential Two Zone (RR-2) to Rural Residential Two S Zone (RR-2S);

(b) That Zoning Bylaw No. 2500, 2007, Schedule No. 8 be amended accordingly.

3. This bylaw shall come into effect upon final adoption hereof.

Read a first time this 4th day of August, 2015

Read a second time this 4th day of August, 2015

Considered at a Public Hearing this day of , 2015

Read a third time this day of , 2015

Finally passed and adopted this day of , 2015

__________________________________________  ______________________________________
Mayor                                     Director of Legislative Services
THE CITY OF COURTENAY
ATTACHMENT “A”
Part of Bylaw No. 2824, 2015
Amendment to the
Zoning Bylaw No. 2500, 2007