



Notice of Meeting and Meeting Agenda Electoral Areas Committee

Wednesday, October 12, 2022

11:05 AM

6th Floor Boardroom
625 Fisgard St.
Victoria, BC V8W 1R7

M. Hicks (Chair), G. Holman (Vice-Chair), P. Brent, C. Plant (Board Chair, ex-officio)

The Capital Regional District strives to be a place where inclusion is paramount and all people are treated with dignity. We pledge to make our meetings a place where all feel welcome and respected.

1. Territorial Acknowledgement

2. Approval of Agenda

3. Adoption of Minutes

3.1. [22-609](#) Minutes of the July 13, 2022 and September 21, 2022 Electoral Areas Committee Meetings

Recommendation: That the minutes of the Electoral Areas Committee meeting of July 13, 2022 and September 21, 2022 be adopted as circulated.

Attachments: [Minutes - July 13, 2022](#)
[Minutes - September 21, 2022](#)

4. Chair's Remarks

5. Presentations/Delegations

The public are welcome to attend CRD Board meetings in-person.

Delegations will have the option to participate electronically. Please complete the online application at www.crd.bc.ca/address no later than 4:30 pm two days before the meeting and staff will respond with details.

Alternatively, you may email your comments on an agenda item to the CRD Board at crdboard@crd.bc.ca.

6. Committee Business

6.1. [22-530](#) Bylaw No. 4514: Tax Exemption (Permissive) Bylaw, 2022

Recommendation: The Electoral Areas Committee recommends to the Capital Regional District Board:
1. That Bylaw No. 4514, "Tax Exemption (Permissive) Bylaw, 2022", be introduced and read a first, second and third time;
(WA)
2. That Bylaw No. 4514 be adopted.
(WA, 2/3rds on adoption)

Attachments: [Staff Report: Bylaw No. 4514 Permissive Tax Exemption](#)
[Appendix A: Bylaw No. 4514 Tax Exemption \(Permissive\) Bylaw, 2022](#)
[Appendix B: Correspondence](#)
[Appendix C: BC Assessment Property Classifications](#)
[Appendix D: EA Permissive Tax Exemption Application Process](#)

6.2. [22-597](#) 2022/23 B.C. Active Transportation Infrastructure Grant Application - Merchant Mews Pathway

Recommendation: The Salt Spring Island Transportation Commission recommends that the Electoral Areas Committee recommend to the Capital Regional District Board:
That approval be given to submit a 2022/23 Active Transportation Infrastructure grant application for the Salt Spring Island Electoral Area Merchant Mew pathway project in the amount of \$130,000; and further that the project proceed as soon as project funding is approved and local weather conditions allow.
(NWA)

Attachments: [Merchant Mews Pathway - Active Transportation Grant - Staff Report](#)

7. Notice(s) of Motion**7.1. [22-610](#) Saturna Island Fire Medical Patient Transportation (Alternate Director Brent)**

Recommendation: That staff be directed to report back with amendments to Bylaw No. 2165, "Saturna Island Fire Protection and Emergency Response Local Service Contribution Establishment Bylaw No. 1, 1993" to include medical patient transportation.
(NWA)

8. New Business**9. Adjournment**

The next meeting is December 14, 2022 at 10:00 am.

To ensure quorum, please advise Tamara Pillipow (tpillipow@crd.bc.ca) if you or your alternate cannot attend.

Meeting Minutes

Electoral Areas Committee

Wednesday, July 13, 2022

11:05 AM

6th Floor Boardroom
625 Fisgard St.
Victoria, BC V8W 1R7

PRESENT

Directors: M. Hicks (Chair), G. Holman (Vice-Chair), P. Brent, C. Plant (Board Chair, ex-officio)

Staff: R. Lapham, Chief Administrative Officer; N. Chan, Chief Financial Officer; K. Lorette, General Manager, Planning and Protective Services; K. Morley, General Manager, Corporate Services; T. Robbins, General Manager, Integrated Water Services; K. Campbell, Senior Manager, Salt Spring Island Administration (EP); S. Carby, Senior Manager, Protective Services; J. Starke, Manager, Service Delivery, Southern Gulf Islands Electoral Area; M. Taylor, Manager, Building Inspection; M. Lagoa, Deputy Corporate Officer; T. Pillipow, Committee Clerk (Recorder)

EP - Electronic Participation

Guests: Capt. S. Maliwal, Vancouver Fraser Port Authority (EP); N. Horsford, Vancouver Fraser Port Authority (EP)

The meeting was called to order at 11:14 am.

1. Territorial Acknowledgement

Chair Hicks provided a Territorial Acknowledgement.

2. Approval of Agenda

MOVED by Director Plant, **SECONDED** by Director Holman,
That the agenda for the July 13, 2022 Electoral Areas Committee meeting be
approved.
CARRIED

3. Adoption of Minutes

3.1. [22-446](#) Minutes of the June 8, 2022 Electoral Areas Committee Meeting

MOVED by Director Plant, **SECONDED** by Director Holman,
That the minutes of the Electoral Areas Committee meeting of June 8, 2022 be
adopted as circulated.
CARRIED

4. Chair's Remarks

Chair Hicks commended staff member S. Carby who travelled to Ukraine to give aid.

5. Presentations/Delegations

5.1. [22-448](#) Presentation: Captain Shri Madiwal, Vancouver Fraser Port Authority re: Port Optimization Initiatives/Active Vessel Traffic Management

Capt. S. Madiwal spoke to the Port Optimization Initiatives/Active Vessels Traffic Management presentation.

Discussion ensued on the following:

- the Province's authority over anchorages sites
- whether Transport Canada or the Port Authority can prescribe a code of conduct regarding vessel anchorage
- the ability of the Port Authority to reassign vessels to different terminals
- the number of freighters forecasted to move through the port in the next 10 years

6. Committee Business

6.1. [22-431](#) Appointment of Officers

MOVED by Director Plant, **SECONDED** by Alternate Director Brent,
The Electoral Areas Committee recommends to the Capital Regional District Board:

That for the purpose of Section 233 of the Local Government Act and Section 28(3) of the Offence Act and in accordance with Capital Regional District Bylaw No. 2681, Jake Werrun, Simranjeet Singh, Attila Farkas, Zoey Westle, Lexus Simpson, Sean Ahara, Ethan Stewart, Sean Blacquiere, Mike Neumann, Branden Cameron, Inderpal Sran be appointed as an Assistant Bylaw Officer.

CARRIED

6.2. [22-424](#) Speculation and Vacancy Tax

B. Lapham spoke to Item 6.2.

Discussion ensued on the definition of the word 'vacancy' in regards to homes on the Southern Gulf Islands.

MOVED by Director Holman, **SECONDED** by Director Hicks,
The Electoral Areas Committee recommends to the Capital Regional District Board:
That the Capital Regional District Board request the Province to include Salt Spring Island in the Speculation and Vacancy Tax specified area to help address the problem of electoral area rental and housing affordability.

MOVED by Director Plant, **SECONDED** by Director Holman,
That the motion be amended to remove the wording "electoral area" before the wording "rental and housing affordability".
CARRIED

MOVED by Director Brent, **SECONDED** by Director Hicks,
That the motion be further amended to add the wording "and that Southern Gulf Islands and Juan de Fuca electoral areas be specifically excluded" after the wording "rental and housing affordability"
CARRIED

The question was called on the main motion as amended.

The Electoral Areas Committee recommends to the Capital Regional District Board:
That the Capital Regional District Board request the Province to include Salt Spring Island in the Speculation and Vacancy Tax specified area to help address the problem of rental and housing affordability, and that Southern Gulf Islands and Juan de Fuca electoral areas be specifically excluded.
CARRIED

6.3. [22-465](#)**Salt Spring Island Establishment of Local Community Commission**

B. Lapham spoke to Item 6.3.

Discussion ensued on the following:

- consultation with First Nations
- the provincial approval process
- the preliminary cost estimates
- how the public has been or will be informed of this initiative
- whether Islands Trust could impact this initiative
- the scope of authority of this commission

**MOVED by Director Holman, SECONDED by Director Hicks,
The Electoral Areas Committee recommends to the Capital Regional District Board that:**

- 1. Bylaw No. 4507, "Salt Spring Island Local Community Commission Establishment Bylaw No. 1, 2022", be introduced and read a first, second, and third time;**
- 2. That CRD staff be directed to implement the elector approval process by way of referendum;**
- 3. That Kristen Morley be appointed Chief Election Officer with the power to appoint one or more Deputy Chief Election Officer(s);**
- 4. That the wording of the referendum question for the purposes of the ballot shall be as follows:**

Are you in favour of the Capital Regional District (CRD) Board adopting Bylaw No. 4507, "Salt Spring Island Local Community Commission Establishment Bylaw No. 1, 2022", authorizing the establishment of a local community commission for the Salt Spring Island Electoral Area, to be comprised of four elected commissioners and the Electoral Area Director, to oversee and advise on economic development, wastewater disposal, community parks and recreation, small craft harbour facilities, transit and transportation, street lighting, grants-in-aid, compensation for livestock injured by dogs, and the contribution services for arts, public library, and search and rescue?

YES or NO?

- 5. That general voting be held on Saturday, October 15, 2022, with Advance Voting opportunities held on dates and voting places to be determined by the Chief Election Officer;**
- 6. That the synopsis of Bylaw No. 4507, attached as Appendix B, be approved for advertising purposes.**
- 7. That Bylaw No. 4508, "Salt Spring Island Local Community Commission Delegation Bylaw No. 1, 2022", be introduced and read a first, second, and third time.**

CARRIED

OPPOSED: Brent

6.4. [22-445](#)**Upgrade of Cooling System for the Salt Spring Island Public Library**

**MOVED by Director Holman, SECONDED by Director Plant,
The Electoral Areas Committee recommends the Capital Regional District Board:
That the Salt Spring Island Library Service 2022 Capital Plan to be amended to increase the Cooling System Upgrade Project budget from \$102,500 to \$195,150.
The additional budget of \$92,650 is to be funded from Community Work Fund (\$60,000) and the service Capital Reserve Fund (\$32,650).**

CARRIED

6.5. [22-416](#) Previous Minutes of Other CRD Committees and Commissions for Information

This Informational Report was received for information:

- a) Lyall Harbour Boot Cove Water Local Service Committee minutes of February 24, 2022
- b) Magic Lake Estates Water and Sewer Committee minutes of May 10, 2022
- c) Mayne Island Parks and Recreation Commission minutes of May 12, 2022

7. Notice(s) of Motion

7.1. [22-462](#) Motion with Notice: Wood Burning Appliance Operation in Electoral Areas (Director Holman)

K. Morley provided a brief outline to Item 7.1.

This Motion with Notice was withdrawn.

The Electoral Areas Committee recommends to the Capital Regional District Board:

That staff provide a report regarding CRD or CRHD legal authority to regulate wood burning appliance operation in electoral areas.

(NWA)

7.2. Notice of Motion: Wood Burning Appliance Operation on Salt Spring Island (Director Holman)

Director Holman provided the following Notice of Motion:

"That staff provide a report regarding CRD or CRHD legal authority to regulate wood burning appliance operation in the Salt Spring Island electoral area, and that the Southern Gulf Islands and Juan de Fuca electoral areas be specifically excluded."

8. New Business

There was no new business.

9. Adjournment

MOVED by Director Plant, **SECONDED** by Director Holman,
That the July 13, 2022 Electoral Areas Committee meeting be adjourned at 12:33 pm.
CARRIED

CHAIR

RECORDER

Meeting Minutes

Electoral Areas Committee

Wednesday, September 21, 2022

9:30 AM

**6th Floor Boardroom
625 Fisgard St.
Victoria, BC V8W 1R7**

Special Meeting

PRESENT

Directors: M. Hicks (Chair), G. Holman (Vice-Chair), P. Brent, C. Plant (Board Chair, ex-officio)

Staff: R. Lapham, Chief Administrative Officer; N. Chan, Chief Financial Officer; K. Lorette, General Manager, Planning and Protective Services; K. Morley, General Manager, Corporate Services; T. Robbins, General Manager, Integrated Water Services; K. Campbell, Senior Manager, Salt Spring Island Administration; S. Carby, Senior Manager, Protective Services; S. Henderson, Senior Manager, Real Estate; R. Lachance, Senior Manager, Financial Services; N. Elliott, Manager, Climate Action Programs; J. Starke, Manager, Service Delivery, Southern Gulf Islands Electoral Area; L. Xu, Manager, Finance Services; M. Lagoa, Deputy Corporate Officer; T. Pillipow, Committee Clerk (Recorder)

The meeting was called to order at 9:30 am.

1. Territorial Acknowledgement

Chair Hicks provided a Territorial Acknowledgement.

2. Approval of Agenda

**MOVED by Alternate Director Brent, SECONDED by Director Holman,
That the agenda for the September 21, 2022 Electoral Areas Committee special
meeting be approved.
CARRIED**

3. Presentations/Delegations

There were no presentations or delegations.

4. Committee Business

4.1. [22-548](#) 2023 Service Planning - Electoral Areas

K. Lorette spoke to Item 4.1.

This report was received for information.

4.2. [22-418](#) 2023 Preliminary Electoral Areas Budget Review

N. Chan spoke to Item 4.2.

Discussion ensued on the following:

- any budget implications to hiring additional resources in Building Inspections
- that an additional full time employee is not supported for the Salt Spring Island Local Community Commission at this time

Motion Arising

**MOVED by Director Hicks, SECONDED by Alternate Director Brent,
That Electoral Areas Committee recommends the Committee of the Whole
recommend to the Capital Regional District Board:**

**That additional Building Inspection resources be added to the provisional budget
to address the backlog of building permit applications and to amend the staff
establishment chart if required.**

CARRIED

**MOVED by Director Holman, SECONDED by Alternate Director Brent,
The Electoral Areas Committee recommends the Committee of the Whole
recommend to the Capital Regional District Board:**

- 1. That the 2023 Electoral Area Services Budgets be given provisional approval
as amended; and**
- 2. That the new initiatives identified in Appendix D for January 1, 2023,
implementation be approved for expenditure.**

CARRIED

4.3. [22-486](#) BC Local Government Climate Action Program - Funding Distribution

Discussion ensued on the apportionment of benefits to each electoral area.

**MOVED by Director Holman, SECONDED by Alternate Director Brent,
The Electoral Areas Committee recommends to the Capital Regional District
Board:**

**That the funding associated with the new BC Local Government Climate Action
Program in 2022, 2023 and 2024 be distributed as follows: \$79,496 for CRD Climate
Action Service; \$11,512 for Juan de Fuca Electoral Area; \$24,552 for Salt Spring
Island Electoral Area; and \$10,522 for Southern Gulf Islands Electoral Area.**

CARRIED

4.4. [22-540](#) Mt Erskine Water Conversion

**MOVED by Director Holman, SECONDED by Alternate Director Brent,
The Electoral Area Committee recommends that the Capital Regional District:
Authorize the submission of an application for an Infrastructure Planning grant
for Mount Erskine Water Society to assess the water society's infrastructure,
operations, and financial position.**

CARRIED

4.5. [22-523](#)

Previous Minutes of Other CRD Committees and Commissions for Information

The following minutes were received for information:

- a) Magic Lake Estates Water and Sewer Committee minutes of June 14, 2022
- b) Mayne Island Parks and Recreation Commission minutes of June 9, 2022
- c) Mayne Island Parks and Recreation Commission minutes of July 14, 2022
- d) Mayne Island Parks and Recreation Commission minutes of August 11, 2022
- e) Port Renfrew Utility Services Committee minutes of February 22, 2022
- f) Skana Water Service Committee minutes of February 22, 2022
- g) Sticks Allison Water Local Service Committee minutes of February 24, 2022
- h) Surfside Park Estates Water Service Committee minutes of February 24, 2022
- i) Wilderness Mountain Water Service Commission minutes of February 22, 2022

5. Notice(s) of Motion**5.1.** [22-474](#)

Motion with Notice: Wood Burning Appliance Operation of Salt Spring Island (Director Holman)

MOVED by Director Holman, **SECONDED** by Director Hicks,
That staff provide a report regarding CRD or CRHD legal authority to regulate wood burning appliance operation in the Salt Spring Island electoral area, and that the Southern Gulf Islands and Juan de Fuca electoral areas be specifically excluded.

CARRIED

OPPOSED: Plant

5.2.

Notice of Motion: Saturna Island Fire Medical Patient Transportation (Alternate Director Brent)

Alternate Director Brent provided the following Notice of Motion:

“That staff be directed to report back with amendments to Bylaw No. 2165, “Saturna Island Fire Protection and Emergency Response Local Service Contribution Establishment Bylaw No. 1, 1993” to include medical patient transportation.”

6. Adjournment

MOVED by Director Plant, **SECONDED** by Director Holman,
That the September 21, 2022 Electoral Areas Committee special meeting be adjourned at 10:13 am.

CARRIED

CHAIR

RECORDER

**REPORT TO THE ELECTORAL AREAS COMMITTEE
MEETING OF WEDNESDAY, OCTOBER 12, 2022**

SUBJECT **Bylaw No. 4514: Tax Exemption (Permissive) Bylaw, 2022**

ISSUE SUMMARY

To authorize electoral area permissive tax exemptions for 2023.

BACKGROUND

Under Section 391 of the *Local Government Act* (LGA), the Capital Regional District (CRD) may provide tax exemption for eligible properties in an electoral area. A bylaw must be adopted by the CRD Board prior to October 31 each year for the exemption to be processed by BC Assessment for the following year.

The permissive tax exemption requests are evaluated and considered by the CRD Board annually. The deadline is July 31 each year to apply for the tax exemption of the next taxation year. The detailed information regarding the application process and additional resources are available on the CRD website (Appendix D).

2023 Exemption Requests

For the 2023 taxation year, there are no new request and eight (8) renewals to be considered. The renewals include one leased property used for CRD services (North Galiano Fire Service).

The property donated to the CRD (Estate of Doreen Kennedy) for community parks (Galiano Parks and Recreation Service) with a life interest for the donor and caretaker is no longer part of these renewals from 2023 onwards. The lone remaining person who holds the life interest is intending to terminate their rights and remove the life interest from the Land Title. As a result, the Property would be eligible for statutory exemption from taxation being CRD-owned property, and a permissive exemption would not be required.

Table 1: Renewal Requests

#	PROPERTY	DESCRIPTION
1	Pender Island Golf and Country Club	Granted since 1999 upon request for land and improvements used principally for public athletic or recreation purposes – LGA 391(4)(a); letter of request for 2023 attached.
2	Galiano Golf and Country Club	Granted since 1999 upon request for land and improvements used principally for public athletic or recreation purposes – LGA 391(4)(a); letter of request for 2023 attached
3	Magic Lake Property Owners Society (MLPOS)	Granted upon request for land only used principally for public athletic or recreation purposes – LGA 391(4)(a); letter of request for 2023 attached

#	PROPERTY	DESCRIPTION
4	Royal Canadian Legion, Branch #239 Pender Island	Granted for the first time in 2018 upon request for land and improvements used principally for public athletic or recreation purposes exemption under LGA 391(4)(a); letter of request for 2023 attached.
5	Royal Canadian Legion, Branch #92, Salt Spring Island	Granted for the first time in 2020 upon request for land and improvements used principally for public athletic or recreation purpose exemption under LGA 391(4)(a); letter of request for 2023 attached.
6	Salt Spring Island Golf and Country Club	Granted for the first time in 2020 upon request for land and improvements used principally for public athletic or recreation purpose exemption under LGA 391(4)(a); letter of request for 2023 attached.
7	Salt Spring Island Rod & Gun Club	Granted for the first time in 2022 upon request for land and improvements used principally for public athletic or recreation purposes – LGA 391(4)(a); letter of request for 2023 attached.
8	North Galiano Fire Hall	Granted in 2013 for land and improvements held by the CRD for the fire service – LGA 391(4)(g); this exemption is required given that the new fire hall has been constructed on property that the CRD leases from the North Galiano Fire Protection Society; no letter of request necessary (CRD itself).

ALTERNATIVES

Alternative 1

The Electoral Areas Committee recommends to the Capital Regional District Board:

1. That Bylaw No. 4514, “Tax Exemption (Permissive) Bylaw, 2022”, be introduced and read a first, second and third time;
2. That Bylaw No. 4514 be adopted.

Alternative 2

That this report be referred back to staff for further review.

IMPLICATIONS

Financial Implications

The following values represent the estimated tax revenue of the proposed exemptions (based on 2022 assessment values and tax rates):

Table 2: Estimated Total Proposed Tax Exemptions

PROPERTY	CRD	CRHD	OTHER	TOTAL
Pender Island Golf & Country Club	\$2,174	\$206	\$4,715	\$7,095
Galiano Golf & Country Club	\$2,569	\$233	\$5,350	\$8,152
Magic Lake Property Owners Society	\$6,837	\$147	\$3,460	\$10,444
Royal Canadian Legion, Branch #239 Pender Island (Class 8 Only)	\$376	\$32	\$744	\$1,152
Royal Canadian Legion, Branch #92, Salt Spring Island (Class 8 Only)	\$401	\$27	\$759	\$1,187
Salt Spring Island Golf & Country Club	\$4,674	\$670	\$18,578	\$23,922
Salt Spring Island Rod & Gun Club	\$818	\$109	\$3,104	\$4,031
North Galiano Fire Hall	\$2,507	\$234	\$4,982	\$7,723

The estimated exemption under “Other” in the table above accumulates multiple tax categories, such as School Tax, Provincial Rural Tax, Police Tax, BC Assessment, Municipal Finance Authority, Islands Trust, Salt Spring Island Fire and Water Protection (for Salt Spring Island only).

The exemption from property taxes removes the eligible assessed values on these properties and corresponding tax assessed values from the total taxable assessed value that taxes will be applied to. This results in other ratepayers absorbing the tax revenue from which these properties are exempted.

Staff have consulted with the respective Electoral Area Director on each application received and have compiled this report and recommendation in alignment with support for exemption.

CONCLUSION

The CRD has eight (8) permissive tax exemptions to consider for the taxation year 2023; seven (7) by request and one for the North Galiano Fire Hall now located on property that the CRD leases from the North Galiano Fire Protection Society. The proposed Bylaw No. 4514 will grant permissive tax exemption in accordance with Section 391 of the *Local Government Act*. Staff have consulted with the respective Electoral Area Director on each application received and have compiled this report and recommendation in alignment with support for exemption.

RECOMMENDATION

The Electoral Areas Committee recommends to the Capital Regional District Board:

1. That Bylaw No. 4514, “Tax Exemption (Permissive) Bylaw, 2022”, be introduced and read a first, second and third time;
2. That Bylaw No. 4514 be adopted.

Submitted by:	Rianna Lachance, BCom, CPA, CA, Senior Manager, Financial Services
Concurrence:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer
Concurrence:	Kristen Morley, J.D., General Manager, Corporate Services & Corporate Officer
Concurrence:	Robert Lapham, MCIP, RPP, Chief Administrative Officer

ATTACHMENT(S)

Appendix A: Bylaw No. 4514

Appendix B: Correspondence (7)

Appendix C: BC Assessment Property Classifications

Appendix D: CRD Permissive Tax Exemption Application Process

CAPITAL REGIONAL DISTRICT

BYLAW NO. 4514

A BYLAW TO AUTHORIZE ELECTORAL AREA PERMISSIVE TAX EXEMPTIONS

WHEREAS:

- A. Under Section 391 of the *Local Government Act*, the Capital Regional District may provide tax exemption for properties in an electoral area that meet any of the conditions listed in Section 391(4).
- B. The Board wishes to exempt certain properties owned, held or operated for the uses or purposes set out in Section 391(4)(a) and (g) of the *Local Government Act* from taxation for the calendar year 2023.

NOW THEREFORE, the Regional Board of the Capital Regional District in open meeting assembled, enacts as follows:

- 1. Each property described in Schedule “A” attached to this bylaw shall be exempt from taxation under Section 391 of the *Local Government Act* for the year 2023 by virtue of it being used, held, owned or occupied by the organizations named in the Schedule.
- 2. This Bylaw may be cited as “Tax Exemption (Permissive) Bylaw, 2022”.

READ A FIRST TIME THIS	day of	202__
READ A SECOND TIME THIS	day of	202__
READ A THIRD TIME THIS	day of	202__
ADOPTED THIS	day of	2202__

CHAIR

CORPORATE OFFICER

SCHEDULE A

OWNER / OCCUPIER / HOLDER	DESCRIPTION	EXEMPTION	LGA REFERENCE
Salt Spring Island Rod & Gun Club	Lot A, Plan VIP14462, Section 4, Range 4, Cowichan Land District, Portion Salt Spring, (221 Long Harbour Road) Tax Roll No. 01-64-764-00716.007	Land and improvements (exclude Class 1 Residential Class)	391(4)(a)
Pender Island Golf & Country Club	Lot A, Plan VIP52327, Section 17, Cowichan Land District, Portion Pender Island (2314 Otter Bay Road) Tax Roll No. 01-64-764-08647.010	Land and improvements	391(4)(a)
Galiano Golf & Country Club	Lot AM11, Block 1, Plan 24167, District Lot 4, Cowichan District, Portion Galiano Island, and Lot 6, Block 2, District Lot 4, Galiano Island, Cowichan District, Plan 24167 (Linklater Road) Tax Roll No. 01-64-764-02192.023	Land and improvements (exclude Class 1 Residential Class)	391(4)(a)
Magic Lake Property Owners Society	Lot A, Plan VIP41807; Section 9; Portion Pender Island; District Lot 465 Cowichan Land District (Thieves Bay Marina) Tax roll No. 01-764-13027.026 Tax roll No. 01-764-13027.027	Land only (exclude improvement and water lot)	391(4)(a)
Magic Lake Property Owners Society	Lot 21, Plan VIP22335; Section 9; Cowichan Land District , Portion Pender Island (Land adjacent to Mouat Park) Tax roll No. 01-764-08454.305, Lot 18, Plan VIP22424; Section 10; Cowichan Land District Portion Pender Island (Tennis Court & Play Area) Tax roll No. 01-764-08455.036, Lot 67, Plan VIP22335, Section 9, Cowichan Land District Portion Pender Island Tax roll No. 01-764-08454.397	Land only (exclude improvements and water lot)	391(4)(a)
Royal Canadian Legion, Branch #239 Pender Island	Lot 6 PL; VIP7196 SEC: 17 Parcel A, Portion PENDER ISLAND, Parcel A (DD 47774W) Tax Roll No. 01-764-08666.000	Land and improvements (Class 8 Only)	391(4)(a)
Royal Canadian Legion, Branch #92 Salt Spring Island	Lot A, Plan VIP11826, Section 4, Range 3, Cowichan Land District, Portion North Salt Spring Tax Roll No. 01-764-00655.001	Land and improvements (Class 8 Only)	391(4)(a)
Salt Spring Island Golf & Country Club	Section 5, Range 2, Cowichan Land District, (805 Lower Ganges Rd) Tax Roll No. 01-764-00481.000	Land and improvements	391(4)(a)
Capital Regional District (North Galiano Fire Hall)	Lot 1 of Lot 83, Galiano Island, Cowichan District, Plan VIP69843 Tax roll No. 01-764-02273.110	Land and improvements	391(4)(g)

Appendix B: Correspondence

Salt Spring Island Rod & Gun Club



July 29, 2022

Att: Lia Xiu Finance Manager, *Local Services and Grant Management*
Finance and Technology
CRD

The Salt Spring Island Rod and Gun Club, (the "Club") respectfully requests an exemption from property taxes for its land and facilities located at 221/223 Long Harbour Road, Salt Spring Island for the 2023 tax year pursuant to *Sections 391(3) and (4)* of the Local Government Act. The Club's property has for many years been exempted from property tax by BC Assessment however, circumstances now require that a *Section 391* property tax exemption be sought.

Background

The Club was organized in 1913 and has been a provincial non profit society since about 1960. It is among the two or three oldest public service and recreational clubs on Salt Spring Island. The Club promotes shooting sports and teaches the safe handling and use of firearms and archery for both recreational and hunting purposes to Club members as well as the general public. The Club has been the home facility for several national and international champions in their sport as well as a judge for the Canada Games. Subject to the Club's policies and rules, the general public is welcome to join members in the recreational and educational activities offered. The Club makes its facilities available to other sporting, recreational, service and non profit organizations.

The Club Today

Since about 1960 when the Club became established in its present location, the Club's grounds and facilities have served the community as a venue for indoor and outdoor recreation, family events, educational workshops , training exercises, meetings and other organized events. The venue is offered free of charge for non commercial use although donations may be suggested in order to recover relevant operating costs. The Club has provided its land and facilities without charge to the CRD, RCMP, Salt Spring Island Fire Rescue and the Salt Spring Amateur Radio Society, the communications team of Salt Spring Island Search and Rescue for emergency and training purposes.

The Club has a signed agreement with the CRD for the use of the lands and facilities as an emergency *Reception Center* and *Group Lodging* location. The grounds have been evaluated as an alternate

emergency helicopter landing site. The CRD has also made use of the facilities for activities related to Camp Colossus. The Wolf Kids Nature Program has also used the facilities.

Members of the local RCMP detachment utilize the Club's facilities for firearms practice to meet proficiency standards.

Salt Spring Island Fire Rescue has used both the lands and facilities for training purposes including hose lays, the setup of a helispot and most recently for the fire department's drone pilot training for which the grounds are particularly well suited. In addition to member training the fire department has also used the Club for a fire extinguisher workshop for the general public.

The Salt Spring Amateur Radio Society has used our facilities for training and social events and as of this year is using our meeting room for their weekly meetings. They held their AGM and two day display event at the Club on June 25 and 26. They are considering the installation of a permanent antenna as well.

The Club has regularly provided a number of educational opportunities to members and the general public. These classes have included;

- Junior Rifle Program for youth 11-15 to learn basic firearms safety and handling
- Archery and rifle shooting for Boy Scouts and high school students
- Canadian Firearms Safety Course (CFSC) (2 in 2021 and 4 so far this year)
- BC CORE hunter education courses
- Archery Canada courses
- introductory lessons in firearm safety and handling for adults
- introductory lessons in hand loading ammunition

All Club events and activities are planned and run by volunteers and wherever possible facility maintenance and improvements are performed by both Club member and general public volunteers. Nominal fees are charged for membership and some activities. These fees are used only to cover operating and insurance costs and no group or individuals make a profit from Club sponsored events.

In the recent past the Club began costly environmental and sound testing studies. These studies have placed a financial burden on the Club which has impacted its ability to carry out maintenance and repairs. The requested property tax exemption would not only help with study costs but would also lessen the burden of repairs and maintenance necessary to keeping the facilities safe and usable. This in turn would allow us to continue offering the Club for the benefit of the public and public organizations.

Thank you for your time and consideration in this matter. If you have any questions please do contact me.

On behalf of the President, Board and membership of the Salt Spring Island Rod and Gun Club,

Sincerely,

John Wiebe, treasurer



BC ASSESSMENT

IMPORTANT INFORMATION FOR PROPERTY IDENTIFICATION

Area: **01-Capital**

Jurisdiction: **764-Gulf Islands Rural**

Roll: **00716.007**

CONFIDENTIAL PIN: 0001060807

School District: **64-Gulf Islands**
Neighbourhood: **810**



2022 PROPERTY ASSESSMENT NOTICE

Property Location & Description

221 LONG HARBOUR RD

LOT A, PLAN VIP14462, SECTION 4, RANGE 4, COWICHAN LAND DISTRICT, RGE 4E, N SALT SPRING ISLAND; LOT 1, PLAN VIP20794, SECTION 3&4, RANGE 4, COWICHAN LAND DISTRICT, PORTION SALT SPRING, RGE 4E, N SALT SPRING ISLAND; MANUFACTURED HOME REG.# 43606
PID: 004-416-074 003-598-861

This is **not** a tax notice. Tax notices are issued by local governments and taxing authorities.

This notice contains important information about your property. Please review and keep for your records. No action is required unless you disagree with your assessment.

2022 Assessment – represents your property value as of **July 1, 2021**

Assessed Value	Value	Class
Land	57,300	Residential
	690,000	Rec/Non Profit
Buildings	29,900	Residential
	43,600	Business/Other
2022 Assessed Value	\$820,800	
Taxable Value	Rural	
Less Exemptions	10,000	
2022 Taxable Value	\$810,800	

YOUR PROPERTY VALUE HISTORY

2022	+19%	\$820,800
2021	+14%	\$690,700
2020	-29%	\$606,800
2019	+69%	\$860,700

Visit bcassessment.ca/propertytax and refer to the back page to learn how your value change and average change relate to your property taxes.

Important messages about your 2022 Assessment

- Due to the specialized nature of your property, it is not displayed on Assessment Search (bcassessment.ca). Please contact us if you require additional information.
- 2022 tax rates will be set in May. For tax information, please go to gov.bc.ca/ruralpropertytax
- Visit bcassessment.ca and create a free account to unlock additional features such as favourites, comparisons and our interactive map.
- If you own land for the benefit of a corporation, a trust or legal partnership, you must check if you need to file with the Land Owner Transparency Registry. See landtransparency.ca for more information.

The Assessment Office for this property is:

Victoria Assessment Office
102-3350 Douglas St
Victoria BC V8Z 7X9
01-64-764-00716.007

The Owner/Lessee of this property is:

S-03
SALT SPRING IS ROD & GUN CLUB
PO BOX 442 STN GANGES
SALT SPRING ISLAND BC V8K 2W1

145231

IMPORTANT DATES

- July 1, 2021**
Assessed value is the property's market value as of this date.
 - October 31, 2021**
Assessed value reflects property's physical condition and permitted use as of this date.
 - THE DEADLINE FOR FILING A NOTICE OF COMPLAINT (APPEAL) IS JANUARY 31, 2022**
- Important information about the complaint process can be found on the back page.

CONTACT US

For more information about your Assessment Notice go to bcassessment.ca

From our website you can search for your property, compare your assessment and update your mailing address.

Call us at **1-866-valueBC** (1-866-825-8322) or 604-739-8588.

Pender Island Golf & Country Club

2305 Otter Bay Road, Pender Island, B.C. ☐ www.penderislandgolf.com

Mailing Address:

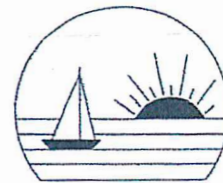
P.O. Box 6, Pender Island, B.C. V0N 2M0

Golf Shop

250-629-6659

Office Phone/Fax

778-402-6527



A scenic 9-hole golf course
located on Pender Island
amidst B.C.'s beautiful
Gulf Islands.

August 24, 2022

Capital Regional District

Attention: Ms. Rianna Lachance

Senior Manager, Financial Services

625 Fisgard Street, PO Box 1000

Victoria, BC V8W 2S6

Dear Ms Lachance,

The Pender Island Golf and Country Club respectfully requests exemption from taxes for the year 2023 under Section 809(3)(a) of the *Local Government Act*.

Background

The Pender Island Golf and Country Club has been in existence since 1937 and, except for a period during the Second World War, the golf course has been in operation ever since. The Golf Club is a not-for-profit society and was incorporated under the *Societies Act* on July 3, 1945 (Charter No. 1047671-7). The purpose of this Society as stated in the constitution is to maintain the Golf Club "for the use and pleasure of club members and the public".

The Club in the Community

The Pender Island "community" is quite small, with about 2,500 full time residents, a high percentage of whom are retired or semi-retired. The summertime community expands substantially with many short-term residents and visitors coming to the island for vacation activities. In terms of recreation, Pender Island is somewhat isolated; however, the Golf Club provides an excellent outlet for recreational activities and is one of the major attractions for both residents of and visitors to Pender Island.

In terms of members, the Golf Club has junior, intermediate, social and regular memberships. As well, the Golf Club also provides recreational opportunities to many more residents and visitors on a casual green fee basis and these participants are increasing. We estimate that about 400 people regularly use these facilities. With few other recreational activities on the island other than boating, disc golf, cycling and walking, the

Page 2

Golf Club is one of the major providers of recreation on Pender Island. There are no bowling facilities, no public swimming pool, no curling or hockey rinks and no theatre. There are no restrictions to membership in the Golf Club. While members can play as often as they wish, there is no preference given to members over green fee players. All golfers play on a first-come/ first booked, first-to-play basis.

Pender Island is very much a volunteer environment and the Golf Club is no exception. The Club was built by volunteers and volunteers continue to help maintain the course and work to continually improve its infrastructure.

Each year a "Pro-Am" tournament is held and a portion of the proceeds are donated to local community organizations. In the past several years, proceeds have gone to the Pender Island Medical Clinic and to the Roger Coleman Bursary Fund. As well, an active junior golf program provides free lessons to junior golfers through our involvement with the Pender Island School. Adult lessons are also available, allowing senior residents to take advantage of golf as a recreational activity.

The Golf Club provides employment and training for up to eight full and part-time employees.

Tax History

We have requested and been very appreciative to have received a tax exemption each year since 1999. We endeavor to be fiscally responsible and at the same time provide a product that is appreciated and of benefit to all Pender Island residents and visitors at as low cost as possible.

The Club has maintained its fees and charges at break-even levels. A tax bill would place a heavy burden on our financial situation and would undoubtedly necessitate higher recreation costs to the community as well as reductions in services and employment.

We respectfully request a tax exemption under Section 809(3),(a) of the *Local Government Act* for the year 2023. Should you require additional information regarding this request, we would be pleased to provide it.

Yours sincerely,



Daniel J. Weeks
President, Pender Island Golf & Country Club

Enclosure: Copy of 2022 Assessment Notice

CC: David Howe, Capital Regional District Director
7915 Swanson View Drive
Pender Island, BC V0N 2M2



BC ASSESSMENT

IMPORTANT INFORMATION FOR PROPERTY IDENTIFICATION

Area: **01-Capital**Jurisdiction: **764-Gulf Islands Rural**Roll: **08647.010**School District: **64-Gulf Islands**
Neighbourhood: **910**CONFIDENTIAL PIN: **0000948597**

2022 PROPERTY ASSESSMENT NOTICE

Property Location & Description

2305 OTTER BAY RD
LOT A, PLAN VIP52327, SECTION 17, COWICHAN LAND DISTRICT, PORTION
PENDER ISLAND; PARCEL F, SECTION 17, COWICHAN LAND DISTRICT,
PORTION PENDER ISLAND, EXCEPT PLAN 22933 36581
PID: 017-337-178 009-675-698

2022 Assessment – represents your property value as of July 1, 2021

Assessed Value	Value	Class
Land	27,400	Business/Other
Buildings	1,003,000	Rec/Non Profit
2022 Assessed Value	1,030,400	Business/Other
Taxable Value	Rural	
Less Exemptions	1,201,400	
2022 Taxable Value	NIL	

Important messages about your 2022 Assessment

- 2022 tax rates will be set in May. For tax information, please go to gov.bc.ca/ruralpropertytax
- If you own land for the benefit of a corporation, a trust or legal partnership, you must check if you need to file with the Land Owner Transparency Registry. See landtransparency.ca for more information.

The Assessment Office for this property is:

Victoria Assessment Office
 102-3350 Douglas St
 Victoria BC V8Z 7X9
 01-64-764-0864/7010

The Owner/Lessee of this property is:

S-04
PENDER ISLAND GOLF & COUNTRY CLUB
2305 OTTER BAY RD
RR 1 PO BOX 6
PENDER ISLAND BC V0N 2M0

154275

This is **not** a tax notice. Tax notices are issued by local governments and taxing authorities.

This notice contains important information about your property. Please review and keep for your records. No action is required unless you disagree with your assessment.

YOUR PROPERTY VALUE HISTORY

2022	+22%	\$1,030,400
2021	0%	\$1,003,000
2020	+8%	\$923,000
2019	0%	\$855,000

Visit bcassessment.ca/propertytax and refer to the back page to learn how your value change and average change relate to your property taxes.



IMPORTANT DATES

July 1, 2021

Assessed value is the property's market value as of this date.

October 31, 2021

Assessed value reflects property's physical condition and permitted use as of this date.

JAN 31 THE DEADLINE FOR FILING A NOTICE OF COMPLAINT (APPEAL) IS JANUARY 31, 2022

Important information about the complaint process can be found on the back page.

CONTACT US

For more information about your Assessment Notice go to bcassessment.ca

From our website you can search for your property, compare your assessment and update your mailing address.

Call us at **1-866-valueBC** (1-866-825-8322) or 604-739-8588.

Galiano Golf Course Society

24 St. Andrews Crescent

Galiano Island, BC

VON 1P0

Ms. Lia Xu, Finance Manager, Financial Services

Capital Regional District

625 Fisgard St.

PO Box 1000, Victoria, BC

V8N 2S6

August 10, 2022

Dear Ms. Lia Xu,

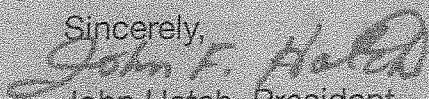
I am writing on behalf of the Galiano Golf Course Society to request an exemption from property taxes for the year 2023. Relief from taxation has been granted to the Golf Course Society under Section 391 of the local government act since year 2000.

Our Golf Course Society continues to operate as a nonprofit society providing an important recreational facility to Galiano Island residents and visitors alike. Our course is open to everyone year round and encourages exercise, mental stimulation, practising social engagement through social distancing (respecting COVID-19 Provincial Health & WorkSafe BC Guidelines) in a beautiful natural setting. Our course is a focal point for many seniors.

As in past years we host two educational clinics during the summer months. One youth / student and one adult clinic. These clinics are attended by local school children, community youth, adult members, non members and seniors. Our island recreational facilities are limited when compared with other communities in the Capital Regional District.

We would be happy to provide you with any further documentation or information about the Galiano Golf Course that you may require.

Sincerely,


John Hatch, President
(604) 802-9048

BC ASSESSMENT

IMPORTANT INFORMATION FOR PROPERTY IDENTIFICATION

Area: 01 - Capital

Jurisdiction: 764 - Gulf Islands Rural

Roll: 02192.023

School District: 64 - Gulf Islands

Amendment #: SUPP000907

Cycle #: SUP052022, 22JUL2022

Neighbourhood: 910

2022 SUPPLEMENTARY ASSESSMENT NOTICE

This supplementary assessment is necessary because a correction was made to the 2022 Assessment Roll. Details of the change are shown below. The Taxing Authority has been notified and will make any necessary tax adjustments.



This supplementary assessment is necessary because the original assessment incorrectly recorded an exemption from taxation for the current year.

Property Location & Description

ST. ANDREWS CRES

LOT 6, BLOCK 2, PLAN VIP24167, DISTRICT LOT 4, COWICHAN LAND DISTRICT, PORTION GALIANO ISLAND; LOT 6, BLOCK 2, PLAN VIP24167, DISTRICT LOT 4, COWICHAN LAND DISTRICT, PORTION GALIANO ISLAND, FOR COMMUNITY GOLF COURSE, CLUBHOUSE & RELATED FACILITIES PURPOSES, LEASE/PERMIT/LICENCE # 111975; LOT 11, BLOCK 1, PLAN VIP24167, DISTRICT

PID - 002-978-911 002-979-519

Original Assessment

Amended Assessment

Assessed Value	Value	Class
Land	61,400	Residential
	15,700	Business/Other
	1,185,000	Rec/Non Profit
Buildings	54,900	Residential
	187,000	Business/Other
2022 Assessed Value	\$1,504,000	
Taxable Value	Rural	
Less Exemptions	1,504,000	
2022 Taxable Value	NIL	

Assessed Value	Value	Class
Land	61,400	Residential
	15,700	Business/Other
	1,185,000	Rec/Non Profit
Buildings	54,900	Residential
	187,000	Business/Other
2022 Assessed Value	\$1,504,000	
Taxable Value	Rural	
Less Exemptions	1,387,700	
2022 Taxable Value	\$116,300	

The Assessment Office for this Property is:

Victoria Assessment Office
102-3350 Douglas St
Victoria BC V8Z 7X9
01-64-764-02192.023

T: 1-866-825-8322 or 604-739-8588
E: connect@bcassessment.ca

The Owner/Lessee of this Property is:

Review Process



**REQUESTS FOR REVIEW MUST
BE RECEIVED IN WRITING BY
JANUARY 31, 2023**

For further information regarding this Supplementary Assessment, please contact BC Assessment.

If you believe the information in this Notice is incorrect, you have the right to request a review by a Property Assessment Review Panel.

Please see the back of this Notice for more information.

GALIANO GOLF & COUNTRY CLUB
PO BOX 186
GALIANO ISLAND BC V0N 1P0



P.O. Box 65, Pender Island, BC V0N 2M0

April 11, 2022.

Rianna Lachance, Senior Manager, Financial Services
Capital Regional District
625 Fisgard Street, PO Box 1000
Victoria, BC V8W 2S6

To the Senior Manager, Financial Services,

The Magic Lake Property Owners' Society (MLPOS) recognizes, with thanks, our 2022 tax exemption and requests a further exemption from rural property taxes for the year 2023 under Section 809 (3) (a) of the Local Government Act. Our 2022 Property Assessment Notices are enclosed.

MLPOS was incorporated as a non-profit society on 29 August 1975, Charter No. 11823. The objectives of MLPOS are two-fold: (1) To represent the members in matters affecting their property or their life style in Magic Lake Estates. (2) To acquire, maintain and administer, or dispose thereof, property in Magic Lake Estates or the foreshore adjacent thereto for the recreational use of the members.

The North and South Pender Islands have roughly 2500 full-time residents – with approximately one third of these full-time residents living in Magic Lake Estates.

MLPOS operates and maintains a recreational marina at Thieves Bay with 180 berths for the use of members and guests of the society. Our marina provides emergency moorage for any vessel in the area requiring shelter and/or assistance. We reserve, at no charge, a designated berth for the Ambulance Service to conduct medical evacuations for anyone on the Pender Islands. The RCMP and Coast Guard have used our marina for emergency incidents. MLPOS also maintains a public launching ramp beside the marina and we have equipped the marina breakwater with picnic tables open to the public. This Thieves Bay spot has become a very popular, and spectacular, public whale watching site as well as being a favourite walk/drive destination.

In addition to Thieves Bay Marina, MLPOS operates and maintains the only public tennis courts on the Pender Islands. These courts are open year round to members of the Society and to the public, on a pay-per-use basis. We also maintain a children's playground beside the tennis courts and a public park (Mouat Park) designated for the propagation of plants native to the Gulf Islands.

Volunteerism thrives on the Pender Islands and this is apparent in MLPOS. Volunteers build, maintain and manage the marina, tennis courts and playground. We keep all fees charged for the use of these facilities at break-even levels and use all funds generated solely for the short and long-term upkeep and improvement of these recreational facilities.

We hope that you grant our request for a property tax exemption for the year 2023. Such an exemption will significantly enhance our ability to maintain and provide these important recreational facilities for the benefit of our members, our community and tourists to the Gulf Islands.

Yours truly,

A handwritten signature in black ink, appearing to read 'Robert Coulson', with a long horizontal flourish extending to the right.

Robert Coulson
President, Magic Lake Property Owners' Society

Encl: Copy of 2022 Property Assessment Notices

Cc: David Howe, CRD Director, Southern Gulf Islands.



BC ASSESSMENT

IMPORTANT INFORMATION FOR PROPERTY IDENTIFICATION

Area: **01-Capital**

Jurisdiction: **764-Gulf Islands Rural**

Roll: **08455.036**

CONFIDENTIAL PIN: 003371340

Bulk Mail: 5316
School District: 64-Gulf Islands
Neighbourhood: 910



2022 PROPERTY ASSESSMENT NOTICE

Property Location & Description

PRIVATEERS RD
LOT 18, PLAN VIP22424, SECTION 10, COWICHAN LAND DISTRICT, PORTION
PENDER ISLAND
PID: 003-246-442

2022 Assessment – represents your property value as of **July 1, 2021**

Assessed Value	Value	Class
Land	335,000	Rec/Non Profit
Buildings	20,700	Business/Other
2022 Assessed Value	\$355,700	
Taxable Value	Rural	
Less Exemptions	345,000	
2022 Taxable Value	\$10,700	

This is **not** a tax notice. Tax notices are issued by local governments and taxing authorities.

This notice contains important information about your property. Please review and keep for your records. No action is required unless you disagree with your assessment.

YOUR PROPERTY VALUE HISTORY

2022	+44%	\$355,700
2021	+6%	\$247,500
2020	-12%	\$233,500
2019	+43%	\$265,700

Visit bcassessment.ca/propertytax and refer to the back page to learn how your value change and average change relate to your property taxes.

Important messages about your 2022 Assessment

- 2022 tax rates will be set in May. For tax information, please go to gov.bc.ca/ruralpropertytax
- If you own land for the benefit of a corporation, a trust or legal partnership, you must check if you need to file with the Land Owner Transparency Registry. See landtransparency.ca for more information.

The Assessment Office for this property is:

Victoria Assessment Office
102-3350 Douglas St
Victoria BC V8Z 7X9
01-64-764-08455.036

The Owner/Lessee of this property is:

MAGIC LAKE PROP OWNER'S SOCIETY
PO BOX 65
PENDER ISLAND BC V0N 2M0

IMPORTANT DATES

- July 1, 2021**
Assessed value is the property's market value as of this date.
- October 31, 2021**
Assessed value reflects property's physical condition and permitted use as of this date.
- THE DEADLINE FOR FILING A NOTICE OF COMPLAINT (APPEAL) IS JANUARY 31, 2022**
Important information about the complaint process can be found on the back page.

CONTACT US

For more information about your Assessment Notice go to bcassessment.ca

From our website you can search for your property, compare your assessment and update your mailing address.

Call us at **1-866-valueBC** (1-866-825-8322) or 604-739-8588.



BC ASSESSMENT

IMPORTANT INFORMATION FOR PROPERTY IDENTIFICATION

Area: **01-Capital**

Jurisdiction: **764-Gulf Islands Rural**

Roll: **13027.027**

CONFIDENTIAL PIN: 003371340

Bulk Mail: 5316
School District: 64-Gulf Islands
Neighbourhood: 935



2022 PROPERTY ASSESSMENT NOTICE

Property Location & Description

THIEVES BAY
DISTRICT LOT 465, COWICHAN LAND DISTRICT, COMMERCIAL MARINA IN
THIEVES BAY, 1.57 HA ISSUED FOR GROUP MOORAGE, BREAKWATER &
BOAT LAUNCHING PURPOSES, LEASE/PERMIT/LICENCE # 114382
LBF:0288670

2022 Assessment – represents your property value as of **July 1, 2021**

Assessed Value	Value	Class
Land	427,000	Rec/Non Profit
Buildings	211,000	Business/Other
2022 Assessed Value	\$638,000	
Taxable Value	Rural	
Less Exemptions	125,000	
2022 Taxable Value	\$513,000	

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This notice contains important information about your property. Please review and keep for your records. No action is required unless you disagree with your assessment.

YOUR PROPERTY VALUE HISTORY

2022	+2%	\$638,000
2021	-10%	\$624,000
2020	-5%	\$694,000
2019	+2%	\$730,000

Visit bcassessment.ca/propertytax and refer to the back page to learn how your value change and average change relate to your property taxes.

Important messages about your 2022 Assessment

- A copy of this Property Assessment Notice is sent to all owners
- 2022 tax rates will be set in May. For tax information, please go to gov.bc.ca/ruralpropertytax
- If you own land for the benefit of a corporation, a trust or legal partnership, you must check if you need to file with the Land Owner Transparency Registry. See landtransparency.ca for more information.

The Assessment Office for this property is:

Victoria Assessment Office
102-3350 Douglas St
Victoria BC V8Z 7X9
01-64-764-13027.027

The Owner/Lessee of this property is:

MAGIC LAKE PROP OWNER'S SOCIETY
PO BOX 65
PENDER ISLAND BC V0N 2M0

IMPORTANT DATES

- July 1, 2021**
Assessed value is the property's market value as of this date.
- October 31, 2021**
Assessed value reflects property's physical condition and permitted use as of this date.
- THE DEADLINE FOR FILING A NOTICE OF COMPLAINT (APPEAL) IS JANUARY 31, 2022**
Important information about the complaint process can be found on the back page.

CONTACT US

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From our website you can search for your property, compare your assessment and update your mailing address.

Call us at **1-866-valueBC** (1-866-825-8322) or 604-739-8588.



BC ASSESSMENT

IMPORTANT INFORMATION FOR PROPERTY IDENTIFICATION

Area: **01-Capital**

Jurisdiction: **764-Gulf Islands Rural**

Roll: **13027.026**

CONFIDENTIAL PIN: 003371340

Bulk Mail: 5316
School District: 64-Gulf Islands
Neighbourhood: 935



2022 PROPERTY ASSESSMENT NOTICE

Property Location & Description

THIEVES BAY

LOT A, PLAN VIP41807, SECTION 9, COWICHAN LAND DISTRICT, PORTION
PENDER ISLAND
PID: 000-952-141

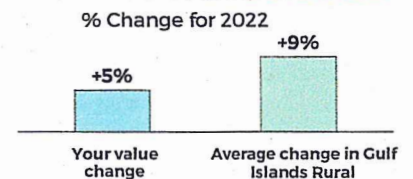
2022 Assessment – represents your property value as of **July 1, 2021**

Assessed Value	Value	Class
Land	104,000	
2022 Assessed Value	\$104,000	Rec/Non Profit
Taxable Value	Rural	
Less Exemptions	104,000	
2022 Taxable Value	NIL	

This is **not** a tax notice. Tax notices are issued by local governments and taxing authorities.

This notice contains important information about your property. Please review and keep for your records. No action is required unless you disagree with your assessment.

YOUR PROPERTY VALUE CHANGE



The graph above shows average change for multiple property types and is for informational purposes only.

Visit bcassessment.ca/marketmovement for information on individual property types.

YOUR PROPERTY VALUE HISTORY

2022	+5%	\$104,000
2021	-3%	\$99,200
2020	0%	\$102,000
2019	+5%	\$102,000

Important messages about your 2022 Assessment

- 2022 tax rates will be set in May. For tax information, please go to gov.bc.ca/ruralpropertytax
- If you own land for the benefit of a corporation, a trust or legal partnership, you must check if you need to file with the Land Owner Transparency Registry. See landtransparency.ca for more information.

The Assessment Office for this property is:

Victoria Assessment Office
102-3350 Douglas St
Victoria BC V8Z 7X9
01-64-764-13027.026

The Owner/Lessee of this property is:

MAGIC LAKE PROP OWNER'S SOCIETY
PO BOX 65
PENDER ISLAND BC V0N 2M0

IMPORTANT DATES

- July 1, 2021**
Assessed value is the property's market value as of this date.
- October 31, 2021**
Assessed value reflects property's physical condition and permitted use as of this date.
- THE DEADLINE FOR FILING A NOTICE OF COMPLAINT (APPEAL) IS JANUARY 31, 2022**
Important information about the complaint process can be found on the back page.

CONTACT US

For more information about your Assessment Notice go to bcassessment.ca

From our website you can search for your property, compare your assessment and update your mailing address.

Call us at **1-866-valueBC** (1-866-825-8322) or 604-739-8588.



BC ASSESSMENT

IMPORTANT INFORMATION FOR PROPERTY IDENTIFICATION

Area: **01-Capital**

Jurisdiction: **764-Gulf Islands Rural**

Roll: **08454.397**

CONFIDENTIAL PIN: 003371340

Bulk Mail: 5316
School District: 64-Gulf Islands
Neighbourhood: 910



2022 PROPERTY ASSESSMENT NOTICE

Property Location & Description

LOT 67, PLAN VIP22335, SECTION 9, COWICHAN LAND DISTRICT, PORTION
PENDER ISLAND
PID: 003-219-666

2022 Assessment – represents your property value as of **July 1, 2021**

Assessed Value	Value	Class
Land	14,000	
2022 Assessed Value	\$14,000	Residential
Taxable Value	Rural	
Less Exemptions	14,000	
2022 Taxable Value	NIL	

Important messages about your 2022 Assessment

- Due to the specialized nature of your property, it is not displayed on Assessment Search (bcassessment.ca). Please contact us if you require additional information.
- 2022 tax rates will be set in May. For tax information, please go to gov.bc.ca/ruralpropertytax
- Visit bcassessment.ca and create a free account to unlock additional features such as favourites, comparisons and our interactive map.
- If you own land for the benefit of a corporation, a trust or legal partnership, you must check if you need to file with the Land Owner Transparency Registry. See landtransparency.ca for more information.

The Assessment Office for this property is:

Victoria Assessment Office
102-3350 Douglas St
Victoria BC V8Z 7X9
01-64-764-08454.397

The Owner/Lessee of this property is:

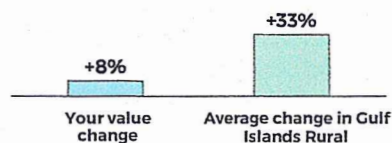
MAGIC LAKE PROP OWNER'S SOCIETY
PO BOX 65
PENDER ISLAND BC V0N 2M0

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YOUR PROPERTY VALUE CHANGE

% Change for 2022



The graph above shows average change for multiple property types and is for informational purposes only.

Visit bcassessment.ca/marketmovement for information on individual property types.

YOUR PROPERTY VALUE HISTORY

2022	+8%	\$14,000
2021	+2%	\$13,000
2020	+5%	\$12,700
2019	+5%	\$12,100

IMPORTANT DATES

- July 1, 2021**
Assessed value is the property's market value as of this date.
- October 31, 2021**
Assessed value reflects property's physical condition and permitted use as of this date.
- THE DEADLINE FOR FILING A NOTICE OF COMPLAINT (APPEAL) IS JANUARY 31, 2022**
Important information about the complaint process can be found on the back page.

CONTACT US

For more information about your Assessment Notice go to bcassessment.ca

From our website you can search for your property, compare your assessment and update your mailing address.

Call us at **1-866-valueBC** (1-866-825-8322) or 604-739-8588.



BC ASSESSMENT

IMPORTANT INFORMATION FOR PROPERTY IDENTIFICATION

Area: **01-Capital**

Jurisdiction: **764-Gulf Islands Rural**

Roll: **08454.305**

CONFIDENTIAL PIN: 003371340

Bulk Mail: 5316

School District: 64-Gulf Islands

Neighbourhood: 910



2022 PROPERTY ASSESSMENT NOTICE

Property Location & Description

STORM CRES

LOT 21, PLAN VIP22335, SECTION 9, COWICHAN LAND DISTRICT, PORTION
PENDER ISLAND
PID: 003-275-400

2022 Assessment – represents your property value as of **July 1, 2021**

Assessed Value	Value	Class
Land	162,000	
2022 Assessed Value	\$162,000	Rec/Non Profit
Taxable Value	Rural	
Less Exemptions	162,000	
2022 Taxable Value	NIL	

Important messages about your 2022 Assessment

- Due to the specialized nature of your property, it is not displayed on Assessment Search (bcassessment.ca). Please contact us if you require additional information.
- 2022 tax rates will be set in May. For tax information, please go to gov.bc.ca/ruralpropertytax
- If you own land for the benefit of a corporation, a trust or legal partnership, you must check if you need to file with the Land Owner Transparency Registry. See landtransparency.ca for more information.

The Assessment Office for this property is:

Victoria Assessment Office
102-3350 Douglas St
Victoria BC V8Z 7X9
01-64-764-08454.305

The Owner/Lessee of this property is:

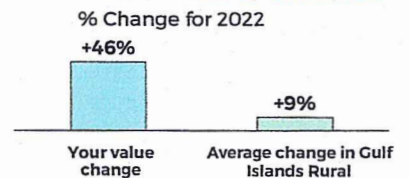
S-01
MAGIC LAKE PROP OWNER'S SOCIETY
PO BOX 65
PENDER ISLAND BC V0N 2M0

2773

This is **not** a tax notice. Tax notices are issued by local governments and taxing authorities.

This notice contains important information about your property. Please review and keep for your records. No action is required unless you disagree with your assessment.

YOUR PROPERTY VALUE CHANGE



The graph above shows average change for multiple property types and is for informational purposes only.

Visit bcassessment.ca/marketmovement for information on individual property types.

YOUR PROPERTY VALUE HISTORY

2022	+46%	\$162,000
2021	+7%	\$111,000
2020	+25%	\$104,000
2019	+22%	\$83,300

IMPORTANT DATES

- July 1, 2021**
Assessed value is the property's market value as of this date.
- October 31, 2021**
Assessed value reflects property's physical condition and permitted use as of this date.
- THE DEADLINE FOR FILING A NOTICE OF COMPLAINT (APPEAL) IS JANUARY 31, 2022**
Important information about the complaint process can be found on the back page.

CONTACT US

For more information about your Assessment Notice go to bcassessment.ca

From our website you can search for your property, compare your assessment and update your mailing address.

Call us at **1-866-valueBC** (1-866-825-8322) or 604-739-8588.



Royal Canadian Legion
Branch #239
1344 Mackinnon Road
Pender Island, BC V0N 2M1

Tel: 250-629-3441
email: branch239.rcl@gmail.com

April 18, 2022.

Capital Regional District
Attention: Rianna Lachance
Senior manager, Financial Services
625 Fisgard Street, PO Box 1000
Victoria, BC V8W 2S6

Dear Ms. Lachance:

The Royal Canadian Legion - Branch #239 (Pender Island) respectfully requests relief from municipal taxes for the year 2023 under Section 391(3)(a) of the *Local Government Act*.

Background

Branch #239 has been active on Pender Island since 1952, and has occupied its current premises since 1972. Current membership is 218, representing 9% of the island's full time population of 2,467 per 2021 census.

Contributions to the Island Community

Every year, Branch #239 organizes the island's Canada Day and Remembrance Day celebrations and services. Gaming funds typically return to the community \$10,000 per year in bursaries, scholarships and donations in support of island youth and their activities. The poppy fund generates approximately \$2,500 in support of both island youth and Canadian veterans. The Branch also provides part time casual employment for one employee.

As well as hosting the Legion's own functions, the building is available as a low cost venue for other Pender Island community clubs and services, private functions and memorials. The Legion also functions as one of Pender Island's emergency muster points and shelters, with its crisis-ready condition maintained by Legion volunteers.

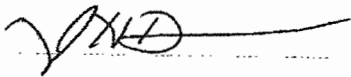
Page 1 of 2

Tax History

We were granted our first tax exemption in 2018, having managed to remain largely solvent to this point in our history. This tax exemption has been most gratefully received. We experience ongoing annual maintenance costs for our aging building, and while we intend to remain financially responsible, municipal taxes are a heavy burden. Without this burden, we will feel less pressure to cut back on our services, reduce employment or increase our charges.

Therefore, we respectfully request another tax exemption under Section 391(3)(a) of the *Local Government Act* for the year 2023. Should you require additional information regarding this request, we would be pleased to provide it.

Yours sincerely,



Jean Deschenes
President, Royal Canadian Legion Branch #239 (Pender Island)

Enclosure: Copy of 2022 Assessment Notice

CC: David Howe, Capital Regional District Director (by email)

BC ASSESSMENT

IMPORTANT INFORMATION FOR PROPERTY IDENTIFICATION

Area: **01-Capital**

Jurisdiction: **764-Gulf Islands Rural**

Roll: **08666.000**

School District: **64-Gulf Islands**
Neighbourhood: **910**

CONFIDENTIAL PIN: **0001048707**

2022 PROPERTY ASSESSMENT NOTICE

Property Location & Description

1344 MACKINNON RD
PARCEL A, LOT 6, PLAN VIP7196, SECTION 17, COWICHAN LAND DISTRICT,
PORTION PENDER ISLAND, PCL A (DD 47774W)
PID: 005-758-289

2022 Assessment – represents your property value as of July 1, 2021

Assessed Value	Value	Class
Land	92,800	Business/Other
	158,000	Rec/Non Profit
Buildings	38,700	Business/Other
	66,000	Rec/Non Profit
2022 Assessed Value	\$355,500	
Taxable Value	Rural	
Less Exemptions	234,000	
2022 Taxable Value	\$121,500	

Important messages about your 2022 Assessment

- 2022 tax rates will be set in May. For tax information, please go to gov.bc.ca/ruralpropertytax
- If you own land for the benefit of a corporation, a trust or legal partnership, you must check if you need to file with the Land Owner Transparency Registry. See landtransparency.ca for more information.

The Assessment Office for this property is:

Victoria Assessment Office
102-3350 Douglas St
Victoria BC V8Z 7X9
01-64-764-08666.000

The Owner/Lessee of this property is:

S-04 154293
ROYAL CANADIAN LEGION PENDER ISLAND BRANCH NO.
239
1344 MACKINNON RD
RR 1
PENDER ISLAND BC V0N 2M1

This is **not** a tax notice. Tax notices are issued by local governments and taxing authorities.

This notice contains important information about your property. Please review and keep for your records. No action is required unless you disagree with your assessment.

YOUR PROPERTY VALUE HISTORY

2022	-19%	\$355,500
2021	+1%	\$299,300
2020	-11%	\$295,700
2019	+1%	\$266,200

Visit bcassessment.ca/propertytax and refer to the back page to learn how your value change and average change relate to your property taxes.

IMPORTANT DATES

July 1, 2021

Assessed value is the property's market value as of this date.

October 31, 2021

Assessed value reflects property's physical condition and permitted use as of this date.

THE DEADLINE FOR FILING
A NOTICE OF COMPLAINT
(APPEAL) IS JANUARY 31, 2022

Important information about the complaint process can be found on the back page.

CONTACT US

For more information about your Assessment Notice go to bcassessment.ca

From our website you can search for your property, compare your assessment and update your mailing address.

Call us at **1-866-valueBC** (1-866-825-8322) or 604-739-8588.

Before using information in this Notice for non-assessment purposes, please verify records with your Land Title Office. Wherever words or expressions used in this Notice differ from wording of the legislation, the legislation shall prevail. This information is current as of printing deadline.

We Value BC

FOLLOW US



154293_12

BCA_FR03_ANOT_22_STD_20211203



Royal Canadian Legion Branch 92
120 Blain Road Salt Spring Island V8K 2P7
250 537-5822
legionbr92@shaw.ca

June 21, 2022

Capital Regional District
Attention: Nelson Chan
Chief Financial Officer
Po Box 1000
Victoria BC V8W 2S6

Dear Mr. Chan :

The Royal Canadian Legion Br. 92 on Salt Spring Island respectfully requests relief from municipal taxes under section 391 (3) (a) of the *Local Government Act*.

Background

Branch 92 has been active on Salt Spring since 1931 and has occupied its current premises for over 30 years. The Branch's current membership stands at nearly 600, approximately 6% of Salt Spring Island's full time population of 10,557 (2016 census).

Contributions to the Island Community

Branch #92 makes significant contributions to Salt Spring Island's social fabric in many ways. Every year Branch 92 organizes the Island's Canada Day Celebration and Remembrance Day Services. The Branch strives to support the community of Salt Spring by raising Gaming, Poppy and General funds which are then contributed to local recipient organizations and individuals as grants, donations, Scholarships and Bursaries. Branch #92 issues approximately \$40,000.00 to such organizations and individuals. The Branch also currently employ 10 part time employees and a part time bookkeeper.

Branch 92 facilities in addition to being used for Legion functions are available to other Salt Spring Island Community Clubs and services as a cost effective venue for meetings and events. Branch facilities are also available as a location for private functions and memorials. In 2021 our Legion was happy to host Island Health, who moved into approximately 3,400 square feet of our Meaden hall for 4.5 months for Covid 19 testing.

Our Branch has an integral role for the island in the event of an emergency. The Salt Spring Island Emergency Supply container is located on our property and the Branch is designated as an emergency muster point and shelter for several of the Island's Emergency Pods. Finally our Branch's lower floor is a designated back-up location for Lady Minto Hospital if required.

While the Branch manages to remain solvent, it is under regular and continuous financial pressure. An exemption from paying property taxes would lessen this financial pressure significantly. As a result the Branch will be able to continue its good work and contributions to the Salt Spring Island Community; avoiding possible service cutbacks, reduced employment or increased prices.

Tax exemption under Section 391 (3) (a) of *the local Government Act* is respectfully requested.

If any additional information about the request is required, please contact the undersigned.

Yours Truly,

A handwritten signature in black ink, appearing to read 'Tom Woods', written in a cursive style.

Tom Woods
President, Royal Canadian Legion #92 (Salt Spring Island)

Enclosed: A Copy of 2022 Property Assessment Notice

cc: Gary Holman, CRD Salt Spring Island Electoral Area Director



IMPORTANT INFORMATION FOR PROPERTY IDENTIFICATION

Area: **01-Capital**

Jurisdiction: **764-Gulf Islands Rural**

Roll: **00655.001**

CONFIDENTIAL PIN: 0001048708

School District: **64-Gulf Islands**
Neighbourhood: **810**



2022 PROPERTY ASSESSMENT NOTICE

Property Location & Description

120 BLAIN RD

LOT A, PLAN VIP11826, SECTION 4, RANGE 3E, COWICHAN LAND DISTRICT,
PORTION NORTH SALT SPRING, EXCEPT PLAN VIP64146
PID: 000-553-387

This is **not** a tax notice. Tax notices are issued by local governments and taxing authorities.

This notice contains important information about your property. Please review and keep for your records. No action is required unless you disagree with your assessment.

2022 Assessment – represents your property value as of **July 1, 2021**

Assessed Value	Value	Class
Land	444,000	Business/Other
	128,000	Rec/Non Profit
Buildings	66,800	Business/Other
	59,300	Rec/Non Profit
2022 Assessed Value	\$698,100	
Taxable Value	Rural	
Less Exemptions	197,300	
2022 Taxable Value	\$500,800	

YOUR PROPERTY VALUE HISTORY

2022	+17%	\$698,100
2021	+5%	\$597,700
2020	-13%	\$566,900
2019	+24%	\$652,000

Visit bcassessment.ca/propertytax and refer to the back page to learn how your value change and average change relate to your property taxes.

Important messages about your 2022 Assessment

- 2022 tax rates will be set in May. For tax information, please go to gov.bc.ca/ruralpropertytax
- If you own land for the benefit of a corporation, a trust or legal partnership, you must check if you need to file with the Land Owner Transparency Registry. See landtransparency.ca for more information.

IMPORTANT DATES

- July 1, 2021**
Assessed value is the property's market value as of this date.
 - October 31, 2021**
Assessed value reflects property's physical condition and permitted use as of this date.
 - JAN 31**
THE DEADLINE FOR FILING A NOTICE OF COMPLAINT (APPEAL) IS JANUARY 31, 2022
- Important information about the complaint process can be found on the back page.

The Assessment Office for this property is:

Victoria Assessment Office
102-3350 Douglas St
Victoria BC V8Z 7X9
01-64-764-00655.001

The Owner/Lessee of this property is:

144900

S-03
ROYAL CANADIAN LEGION SALT SPRING ISLAND BRANCH
NO. 092
120 BLAIN RD
SALT SPRING ISLAND BC V8K 2P7

CONTACT US

For more information about your Assessment Notice go to bcassessment.ca

From our website you can search for your property, compare your assessment and update your mailing address.

Call us at **1-866-valueBC** (1-866-825-8322) or 604-739-8588.





Salt Spring Island Golf & Country Club
805A Lower Ganges Road
Salt Spring Island, B.C. V8K 2N5
Telephone: 250-537-7826
Email: president@saltspringgolf.com
Web Site: www.saltspringgolf.com

Date: July 27, 2022

General Manager Corporate Services
Capital Regional District
PO Box 1000, 625 Fisgard Street
Victoria, BC V8W 2S6

To the General Manager Corporate Services,

The Salt Spring Island Golf and Country Club (SSIGCC) gratefully acknowledges our previous permissive tax exemption for the year 2022 and respectfully requests relief from property taxes for the year 2023 under Section 391(4)(a) of the Local Government Act.

Background:

While best known for the golf course that was first opened here on Salt Spring Island in 1928, residents and visitors currently enjoy a variety of recreational activities on the property, including golf, tennis, squash, disc golf and a restaurant. The tennis and squash facilities are operated by not-for-profit societies under contractual agreements with the Golf Club. Disc golf was developed by the Salt Spring Golf Club and is played on and around the golf course layout itself. The golf course, indoor tennis and squash facilities provide the only public access to these activities on Salt Spring (there is outdoor tennis elsewhere on the island).

The Salt Spring Golf and Country Club is a not-for-profit society incorporated under the B.C. Societies Act. Title to the property is held by non-society Salt Spring Recreational Holdings Ltd (SSRHL) which leases it to majority shareholder SSIGCC. The property tax is paid by SSIGCC on behalf of SSRHL.

Public Use of the Facilities:

Last year, over 30,000 9-hole equivalent rounds of golf were played on the course, with more than 8,000 rounds being played by public greens-fee paying residents or visitors to the island. Our junior, intermediate, regular and social members play the bulk of the remaining rounds with 364 members currently in the above categories. Our driving range and putting green facilities are also a popular public attraction. Disc golf was brought to the club in partnership with the local disc golf club and has also expanded the appeal of the club to the general public.

The racquet facilities are similarly fully utilized especially during the Fall, Winter and Spring months. The indoor courts are solidly booked over 14 hours prime playing hours each day during these seasons and a little less so in the summer. These courts are an important complement to the outdoor courts provided by PARC.

Contributions to the Community:

The facilities are widely used for charitable fundraising events as well as supporting many on-site and off-site programs for various community groups. In a typical year we would see programs such as free beginner golf lessons for the public, a junior golf program, and high school use of the driving range. In 2022 we continued our Special Olympics golf instruction program with mentoring and support from club members and community volunteers. The club also provides some ground maintenance activities to the local therapeutic equestrian centre.

During the windstorm of December 2018, our facilities were used as an unofficial emergency site and in 2020 our site became an Emergency Reception Centre for the Salt Spring Island Emergency Program to provide service and care of evacuees during an emergency or disaster.

The club currently provides 17 course operation positions and 5 positions in the restaurant to local residents (the majority are seasonal/part-time positions). A substantial volunteer effort supplements maintenance and administration activities. The club works with local businesses to promote tourism. Several tournaments (including disc golf, tennis and squash) bring participants from off-island for a day or more.

The club's not-for-profit fee structure is geared towards covering operating costs and basic capital maintenance and improvements without the use of public funding. Demand for repair or replacement of our aging clubhouse assets and maintenance equipment is an ongoing challenge and often requires fund-raising or donations. As well as reducing the cost burden for the golf course, the exemption lessens the costs for the not-for-profit tennis and squash facilities. An exemption on eligible property tax would be of great assistance in continuing and enhancing the community's enjoyment of this historic Salt Spring Island recreational hub.

Sincerely,



Randy Cunningham

President, Salt Spring Island Golf and Country Club

Vice-President, Salt Spring Recreational Holdings Ltd

Contact: Randy Cunningham email: president@saltspringgolf.com

Voice/text: 250-537-7826

Enclosures:

2022 Property Assessment Notice

Application for Permissive Exemption From Property Taxation Year 2023



BC ASSESSMENT

IMPORTANT INFORMATION FOR PROPERTY IDENTIFICATION

Area: **01-Capital**
 Jurisdiction: **764-Gulf Islands Rural**
 Roll: **00481.000**

CONFIDENTIAL PIN: 0001060821

School District: **64-Gulf Islands**
 Neighbourhood: **810**



2022 PROPERTY ASSESSMENT NOTICE

Property Location & Description

805 LOWER GANGES RD
SECTION 5, RANGE 2, COWICHAN LAND DISTRICT, EXCEPT PLAN 2183
39530, RGE 2E, N SALT SPRING ISLAND, EXC PT IN PLANS 2183 & 39530;
SECTION 6, RANGE 2, COWICHAN LAND DISTRICT, EXCEPT PLAN 14185,
RGE 2E, N SALT SPRING ISLAND, EXC THE EASTERLY 6.75 CHAINS
THEREOF, EXC PCL B (DD 770361), & EXC PT IN PL 14185
PID: 009-600-451 009-600-426

2022 Assessment – represents your property value as of July 1, 2021

Assessed Value	Value	Class
Land	78,500	Business/Other
	2,475,000	Rec/Non Profit
Buildings	866,000	Business/Other
2022 Assessed Value	\$3,419,500	
Taxable Value	Rural	
Less Exemptions	3,419,500	
2022 Taxable Value	NIL	

This is **not** a tax notice. Tax notices are issued by local governments and taxing authorities.

This notice contains important information about your property. Please review and keep for your records. No action is required unless you disagree with your assessment.

YOUR PROPERTY VALUE HISTORY

2022	-20%	\$3,419,500
2021	0%	\$2,845,000
2020	-4%	\$2,847,000
2019	-22%	\$2,958,500

Visit bcassessment.ca/propertytax and refer to the back page to learn how your value change and average change relate to your property taxes.

Important messages about your 2022 Assessment

- 2022 tax rates will be set in May. For tax information, please go to gov.bc.ca/ruralpropertytax
- If you own land for the benefit of a corporation, a trust or legal partnership, you must check if you need to file with the Land Owner Transparency Registry. See landtransparency.ca for more information.

The Assessment Office for this property is:

Victoria Assessment Office
 102-3350 Douglas St
 Victoria BC V8Z 7X9
 01-64-764-00481.000

The Owner/Lessee of this property is:

S-03
SALT SPRING REC HOLDINGS
ATTN ERIC BEAMISH
805A LOWER GANGES RD
SALT SPRING ISLAND BC V8K 2N5

144354

IMPORTANT DATES

- July 1, 2021**
Assessed value is the property's market value as of this date.
- October 31, 2021**
Assessed value reflects property's physical condition and permitted use as of this date.
- THE DEADLINE FOR FILING A NOTICE OF COMPLAINT (APPEAL) IS JANUARY 31, 2022**
Important information about the complaint process can be found on the back page.

CONTACT US

For more information about your Assessment Notice go to bcassessment.ca

From our website you can search for your property, compare your assessment and update your mailing address.

Call us at **1-866-valueBC** (1-866-825-8322) or 604-739-8588.

Appendix C: BC Assessment Property Classifications

Log in (<https://www.bcasessment.ca/Home/LoginInfo/>) | Register (<https://auth.bcasessment.ca/register>)



BC ASSESSMENT

Understanding property classes and exemptions

BC Assessment places property in one or more of nine classes, typically based on the property's type or use. Municipal zoning does not determine property class, though it may be a factor in some cases.

The Property classes:

Class 1, Residential — single-family residences, multi-family residences, duplexes, apartments, condominiums, nursing homes, seasonal dwellings, manufactured homes, some vacant land, farm buildings and daycare facilities.

Class 2, Utilities — structures and land used for railway transportation, pipelines, electrical generation or transmission utilities, or telecommunications transmitters. This property class does not include gathering pipelines, offices or sales outlets.

Class 3, Supportive Housing — this property class only includes eligible supportive housing property that has been designated by Cabinet. Eligible supportive housing property is funded by the provincial government or a health authority for the provision of housing that includes on-site support services for persons who were previously homeless, at risk of homelessness, and who are affected by mental illness or who are recovering from drug or alcohol addictions or have other barriers to housing. For more information, visit [Classifying Supportive Housing Property \(/Services-products/property-classes-and-exemptions/classifying-supportive-housing-property\)](/Services-products/property-classes-and-exemptions/classifying-supportive-housing-property).

Class 4, Major Industry — land and improvements (buildings and structures) of prescribed types of industrial plants, including lumber and pulp mills, mines, smelters, large manufacturers of specified products, ship building and loading terminals for sea-going ships.

Class 5, Light Industry — property used or held for extracting, processing, manufacturing or transporting products, including ancillary storage. Scrap metal yards, wineries and boat-building operations fall within this category. Exceptions include properties used for the production or storage of food and non-alcoholic beverages and retail sales outlets, which fall into Class 6. For more information, visit [Light Industrial vs. Business and Other Property Classifications. \(/Services-products/property-classes-and-exemptions/light-industrial-vs-business-and-other-property-classifications\)](/Services-products/property-classes-and-exemptions/light-industrial-vs-business-and-other-property-classifications)

Class 6, Business and Other — property used for offices, retail, warehousing, hotels and motels all fall within this category. This class includes properties that do not fall into other classes.

Class 7, Managed Forest Land — privately-owned, forest land managed in accordance with the *Private Managed Forest Land Act* or the *Forest and Range Practices Act*. Property owners in this class have an obligation to provide good resource management practices, such as reforestation, care of young trees, protection from fire and disease and sound harvesting methods.

For more information on managed forest land, consult the pages: [Managed Forest Classification in British Columbia \(/Services-products/property-classes-and-exemptions/managed-forest-classification-in-british-columbia\)](#) and [How Managed Forest Land is Assessed \(/Services-products/property-classes-and-exemptions/managed-forest-classification-in-british-columbia/how-managed-forest-land-is-assessed\)](#).

Class 8, Recreational Property, Non-profit Organization — includes two very different categories:

Recreational Land

- land used solely as an outdoor recreational facility for specific activities such as golf, skiing, tennis, public swimming pools, waterslides, amusement parks, marinas and hang gliding. Improvements on the land (such as a clubhouse) fall into Class 6.

- land in a rural area that is part of parcel used for overnight commercial accommodation that exists predominantly to facilitate specific outdoor recreational activities such as hunting, fishing and kayaking. Improvements on the land most likely fall within Class 6 (e.g. a hotel).

Non-Profit Organization Land and Improvements

- property used or set aside for at least 150 days per year as a place of public worship or as a meeting hall by a non-profit, fraternal organization. The 150 days cannot include activities with paid admission or the sale/consumption of alcohol.
- additionally, the 150 days needs to be in the year ending on June 30 of the calendar year preceding the calendar year for which the assessment roll is being prepared.

Class 9, Farm — to qualify as farm for assessment purposes, the land must produce a prescribed amount of qualifying primary agricultural products for sale, such as crops or livestock. Farm buildings come within Class 1. For more information on farm land, visit [Farm Land Assessment \(/Services-products/property-classes-and-exemptions/farm-land-assessment\)](#).

Split Classification

Property with several distinct uses can fall into more than one class. For example, commercial and residential space might be combined in one building, or a property combines residential, farm and forest land. In these cases, BC Assessment determines the share of the value of the property attributable to each class.

Exemptions from Property Tax

BC Assessment is required to determine the "actual value" of land and improvements (i.e., property) in the Province. However, property taxes are levied on a property's "taxable value", not its actual value. "Taxable value" is a property's actual value minus the value of any tax exemptions.

What is a tax exemption?

A tax exemption is a tool that reduces or eliminates liability to property tax. In a few unusual situations property may be exempt from assessment, in which case it is not included on the assessment roll. But more commonly, property is assessable (i.e., included on the roll) but exempt from property tax in whole or in part. This page focuses on exemptions from property tax.

How exemptions work

Exemptions from property tax operate in a number of different ways. Exemptions may be whole or partial; that is, they may exempt all or only part of a property from taxes, or they may provide relief from all or only some property taxes. In all cases, specified criteria such as ownership, use, location, or property type, must be met before an exemption applies. In

some cases, the discretion to grant or deny an exemption lies with the taxing jurisdiction.

Look up tax exemptions

The majority of property tax exemptions are contained in taxing statutes such as the *Community Charter*, the *Vancouver Charter*, the *Local Government Act* and the *Taxation (Rural Area) Act*. However, exemptions are also set out in more subject-specific legislation such as the *School Act*, the *Health Authorities Act* or the *University Act*.

Examples of exemptions providing full relief from property taxes

- Property owned by the federal or provincial government is fully exempt from property taxes for all purposes: section 125 of the *Constitution Act*.
- Property owned by a municipality is fully exempt from property taxes for all purposes: section 220(1)(b) of the *Community Charter*, and section 131(1) of the *School Act*.

Examples of exemptions providing partial relief from property taxes

- A farmer's dwelling in a rural area is exempt from provincial general property taxes, but subject to school taxes: section 15(1)(f) of the *Taxation (Rural Area) Act*; and section 131(4)(a) of the *School Act*.
- Up to \$10,000 of the assessed value of improvements in Class 4 – major industry, Class 5 – light industry and Class 6 – business and other is exempt from all property taxes: Industrial and Business Property Exemption Regulation, made under the *Community Charter*.
- 50% of the assessed value of a parcel of land in Class 9 – farm is exempt from school taxes: section 130(1)(a) of the *School Act*.

This information is not intended to be a comprehensive guide on exemptions from property tax.

More information

More information about property taxation and exemptions can also be found at the following provincial government links:

1) Municipalities - http://www.cscd.gov.bc.ca/lgd/finance/property_tax.htm
(http://www.cscd.gov.bc.ca/lgd/finance/property_tax.htm)

2) Rural areas - BC Government Website - Rural Area (<http://www2.gov.bc.ca/gov/topic.page?id=BBB16B457CFA4B718448F04493368F9A&title=Rural%20Area>)

Appendix D: CRD Permissive Tax Exemption Application Process

[ABOUT THE CRD](#)[SERVICES](#)[PARKS, RECREATION & CULTURE](#)[PROJECTS & INITIATIVES](#)[EDUCATION & ENVIRONMENT](#)[I WANT TO](#)[ABOUT THE CRD](#)[SERVICES](#)[PARKS, RECREATION & CULTURE](#)[PROJECTS & INITIATIVES](#)[EDUCATION & ENVIRONMENT](#)[I WANT TO](#)[Agendas & Minutes](#) | [Electoral Areas](#) | [Maps](#) | [Careers](#) | [Media Room](#) | [Community Events](#) | [Data](#) | [Contact Us](#)

Making a difference...together

Capital Regional District



[CRD Home](#) > [About CRD](#) > [Electoral Areas](#) > [Electoral Area Property Taxes](#)

Electoral Areas

[Salt Spring Island](#)[Juan de Fuca](#)[Southern Gulf Islands](#)[Grants in Aid](#)[Community Works Fund](#)[Electoral Area Property Taxes](#)[Noise & Nuisance](#)

As a regional district, the Capital Regional District (CRD) does not directly collect property taxes from electoral area property owners. Instead, the [Provincial Surveyor of Taxes](#) collects revenue on behalf of the CRD and the hospital district (CRHD).

The CRD delivers local, sub-regional and regional services to residents within electoral areas. Each service is budgeted for separately and the tax burden is shared between participating municipalities and electoral areas as set out in each service bylaw. For local services delivered to a smaller area within an electoral area, taxes are only levied for those within the boundaries of that service. [Read more](#)

Permissive Tax Exemptions

The CRD may exempt non-profit organizations from taxation for a specified period of time. This exemption is granted by bylaw under the authority of Section 391 of the [Local Government Act](#).

Property tax exemptions remove the assessed value of that property from the total taxable assessed value in a service or area. This means the remaining assessed values generate the total tax revenue required for each tax category collected by the Surveyor of Taxes, including School Tax, Islands Trust, Hospital Districts, BC Assessment, Municipal Finance Authority and Regional District services.

Exemptions may be limited to a specified portion of the net taxable value of the property to which the exemption applies.

Eligibility

Eligible non-profit organizations include:

- an athletic or service organization used principally for public athletic or recreation purposes;
- a church as tenant or licensee for the purpose of public worship or for the purposes of a church hall;
- an agricultural or horticultural society and that is in excess of the area exemption under section 15 (1) (j) of the [Taxation \(Rural Area\) Act](#);
- a not-for-profit organization in school buildings that the organization uses or occupies as tenant or licensee of a board of school trustees;
- a francophone education authority in school buildings that the francophone education authority uses or occupies as licensee of a board of school trustees;
- a not-for-profit organization in school buildings that the organization uses or occupies as tenant or licensee of a francophone education authority

Application process

- a letter requesting an exemption,
- [an application form](#) (PDF), and
- a copy of their property assessment notice.

Applicants meeting all criteria are included in a bylaw to authorize electoral area permissive tax exemptions and presented to the Board for approval.

Applicants will be notified of submissions to the Board and any subsequent approvals.

Once approved, the CRD submits the bylaw authorizing the exemptions to the BC Assessment Authority to be included in the following year's assessment roll.

Additional Resources

- [Exemption and Tax Relief Programs](#)
- [Property Taxes in Rural Areas](#)
- [Local Government Act, section 391](#)

Contact Information

For more information about the process, please contact us by [email](#).

What is the CRD?

The Capital Regional District (CRD) is the regional government for 13 municipalities and three electoral areas on southern Vancouver Island and the Gulf Islands, serving more than 432,000 people. [Read more >>](#)

[» Get Involved](#)

Contact Us

Main office address:

625 Fisgard Street
Victoria, British Columbia
Canada V8W 1R7

Tel. 250.360.3000

[» Contacts, Locations & Hours](#)

Territorial Acknowledgement

The CRD conducts its business within the traditional territories of many First Nations, including but not limited to BOŖEĆEN (Pauquachin), MÁLEXEL (Malahat), Pacheedaht, Pune'lxutth' (Penelekut), Sc'ianew (Beecher Bay), Songhees, SĀĀUTŴ (Tsawout), T'Sou-ke, ŴJOŁŁŁP (Tsartlip), ŴSIKEM (Tseycum), and x̱sepsəm (Esquimalt), all of whom have a long standing relationship with the land and waters from time immemorial that continues to this day.

[» Statement of Reconciliation](#)



Making a difference...together

REPORT TO THE SALT SPRING ISLAND TRANSPORTATION COMMISSION MEETING OF MONDAY, SEPTEMBER 26th, 2022

SUBJECT **2022/23 B.C. Active Transportation Infrastructure Grant Application – Merchant Mews Pathway**

ISSUE

To seek support to submit an Active Transportation Infrastructure Grant application for the construction of the Merchant Mews pathway project.

BACKGROUND

Island Pathways (IP) will soon complete the preliminary design of the Merchant Mews Pathway. As a component of the preliminary design, IP has also produced a Class C estimate for the construction phase of the project in the amount of \$130,000. As a part of the grant application, staff must submit a Class C or better construction cost estimate as well as a Board resolution indicating support for the project. The current 2023-2027 Capital Plan indicates grant funding for the construction of the pathway in 2023 in the amount of \$200,000. The grant amount is a percent of eligible funding based on population and Salt Spring Island qualifies for up to 70% of the total eligible costs for the project (population less than 15,000).

The project aligns with the following Active Transportation Infrastructure grant funding criteria:

- Projects funded prior to 2021/22 by BC Active Transportation Grants must be completed by application submission date.
- Project is part of an active transportation network plan or equivalent
- Project can begin construction once provincial funding has been announced
- Projects will be completed by March 2024 (projects under \$1 million)
- Projects are open to the public

Based on the IP total project estimate of \$130,000, the grant will fund \$91,000 and the remaining balance of \$39,000 may be eligible for Community Works Fund program. The Community Works Fund can be counted as the applicants share toward the total project costs. There are sufficient funds in the Capital Reserves to fund the local government share should CWF not be approved and the 2023 Five Year Financial Plan may be amended to allocate the local share portion to the project.

ALTERNATIVES

Alternative 1:

The Salt Spring Island Transportation Commission recommends that the Electoral Areas Committee recommend to the Capital Regional District Board:

That approval be given to submit a 2022/23 Active Transportation Infrastructure grant application for the Salt Spring Island Electoral Area Merchant Mew pathway project in the amount of \$130,000; and further that the project proceed as soon as project funding is approved and local weather conditions allow.

Alternative 2:

The Salt Spring Island Transportation Commission refer back to staff to evaluate a different project for possible submission for the Active Transportation Infrastructure grant.

IMPLICATIONS

Alternative 1:

The Merchant Mews pathway project meets a mandatory requirement that the proposed project is “shovel ready”.

The project is in the 2022 Five Year capital plan and there are sufficient funds in reserves projected to be \$321,853 at the end of 2022 to match the applicant’s share of the total estimated project costs should CWF funding not be approved.

The project is in alignment with the Board priority for community wellbeing – transportation and housing initiative to work with government/community partners to plan for and deliver an effective, long-term regional multi-modal transportation system and to increase use of public transit, walking and cycling.

Alternative 2:

A request for further information to evaluate another project will further delay the project and risk missing the grant application deadline of October 20, 2022. The Merchant Mew pathway project is shovel ready with completed designs and cost estimates.

CONCLUSION

The CRD has been working with Islands Pathway, a local island volunteer group who advocate and contribute their time in planning and constructing pathways to improve safe active transportation options on Salt Spring Island. Island Pathways was awarded a contract to complete construction designs for this pathway and cost estimates. The Active Transportation Infrastructure Grant program is an excellent opportunity to fund the construction phase of the Merchant Mews Pathway project and should be pursued.

RECOMMENDATION

The Salt Spring Island Transportation Commission recommends that the Electoral Areas Committee recommend to the Capital Regional District Board:

That approval be given to submit a 2022/23 Active Transportation Infrastructure grant application for the Salt Spring Island Electoral Area Merchant Mew pathway project in the amount of \$130,000; and further that the project proceed as soon as project funding is approved and local weather conditions allow.

Submitted by:	Dean Olafson, P. Eng., MBA, Manager of Engineering, SSI Electoral Area
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