

<b>BYLAW NO. 486</b>	
<b>Bylaw name:</b>	Comox Valley Regional District Property Tax Exemption Bylaw No. 486, 2017
<b>Participants:</b>	All
<b>Purpose:</b>	A bylaw to provide for a tax exemption for the Sunnysdale Golf Society pursuant to section 391(4)(a) of the <i>Local Government Act</i> (RSBC, 2015, c.1), for land or improvements held by an athletic or service organization and used principally for public athletic or recreation purposes
<b>Amends bylaw:</b>	N/A
<b>Repeals bylaw:</b>	N/A
<b>Staff contact:</b>	B. Dunlop, Corporate Financial Officer

<b>STATUS</b>	
<b>Committee approval:</b>	Committee of the whole, August 15, 2017: <p>THAT pursuant to section 391(4)(a) of the Local Government Act, a bylaw be forwarded to the board be adopted by October 31, 2017, allowing for a permissive tax exemption for 100 per cent of the taxable land and improvements for the year 2018 for the property known as Parcel A, Plan VIP64403, Land District 15, Folio # 771-000500.000 (Sunnysdale Golf Society) with the exception of the portion of Class 06-Business/Other relating to the pro shop operations.</p>
<b>1st &amp; 2<sup>nd</sup> readings:</b>	August 29, 2017
<b>3rd reading:</b>	August 29, 2017
<b>Final adoption:</b>	

**COMOX VALLEY REGIONAL DISTRICT**  
**BYLAW NO. 486**

**A bylaw to provide for a tax exemption for the Sunnydale Golf Society pursuant to section 391(4)(a) of the *Local Government Act* (RSBC, 2015, c.1) for land or improvements held by an athletic or service organization and used principally for public athletic or recreation purposes**

**WHEREAS** the board of the Comox Valley Regional District may exempt the land and/or improvements on property in an electoral area from taxation for 2018;

**AND WHEREAS** the Sunnydale Golf Society has requested that the board of the regional district grants them a property tax exemption;

**AND WHEREAS** the board of the regional district wishes to provide the Sunnydale Golf Society with a tax exemption for 2018;

**NOW THEREFORE** the board of the Comox Valley Regional District in open meeting assembled enacts as follows:

**Exemption**

1. Pursuant to section 391(4)(a) of the *Local Government Act* (RSBC, 2015, c.1), the land and improvements on property described as Parcel A, Plan VIP64403, Land District 15, (Folio #06-771-00500.000; PID 023-613-050) (Sunnydale Golf Society) is exempt from taxation for the year 2018 to an amount equal to 100% of the taxable land and improvements as follows:
  - (a) Class 01 – Residential;
  - (b) Class 06 – Business / Other, with the exception of the portion of Class 06 relating to the pro-shop operations;
  - (c) Class 08 – Recreation / Non Profit.

**Citation**

This Bylaw No. 486 may be cited as “Comox Valley Regional District Property Tax Exemption Bylaw No. 486, 2017”.

**Read a first and second time this**                      29<sup>th</sup>      day of                      August                      2017.

**Read a third time this**                                      29<sup>th</sup>      day of                      August                      2017.

**Adopted this**    day of    2017.

\_\_\_\_\_  
Chair

\_\_\_\_\_  
Corporate Legislative Officer

I hereby certify the foregoing to be a true and correct copy of Bylaw No. 486 being “Comox Valley Regional District Property Tax Exemption Bylaw No. 486, 2017” as adopted by the board of the Comox Valley Regional District on the                      day of                      2017.

\_\_\_\_\_  
Corporate Legislative Officer