

CITY OF PRINCE RUPERT

PERMISSIVE PROPERTY TAX EXEMPTION BYLAW NO. 3501, 2022

BEING A BYLAW TO REPEAL AND REPLACE PERMISSIVE PROPERTY TAX EXEMPTION BYLAW NO. 3447, 2019 AND ITS AMENDMENT BYLAW NO. 3477, 2021

WHEREAS Section 220 of the *Community Charter* exempts certain lands and improvements from municipal taxation and the Council of the City of Prince Rupert deems that the lands and improvements described within this Bylaw to be eligible for exemption from municipal taxation as they meet the qualifications of Section 224 of the *Community Charter*;

AND WHEREAS changes have occurred since the passage of PERMISSIVE PROPERTY TAX EXEMPTION BYLAW NO. 3447, 2019

NOW THEREFORE the Council of the City of Prince Rupert in an open meeting assembled enacts as follows:

THAT PERMISSIVE PROPERTY TAX EXEMPTION BYLAW NO. 3447, 2019 is hereby repealed

AND THAT PERMISSIVE PROPERTY TAX EXEMPTION AMENDMENT BYLAW NO. 3477, 2021 is hereby repealed

AND

A. That the following lands (other than the land encompassing the building footprint and improvements identified as the society's building - which are statutorily exempt pursuant to Section 220 of the *Community Charter*) shown with the respective Places of Worship shall be exempt from municipal taxation for the Year 2023 through 2027, pursuant to Section 224 of the *Community Charter*:

1. Lands and improvements operated by the Cathedral Church of St Andrew (Bishop of New Caledonia): Lot 38-42, Block 1, Section 5, District Lot 1992, Range 5, Plan 923, Roll 0001839.000
2. Lands and improvements operated by the Jehovah's Witnesses: Lot 1, Plan EPP 104623, District Lot 251, LD 14, Roll 0002772.050
3. Lands and improvements operated by the Church of Jesus Christ of Latter Day Saints: Lot 1, District Lot 251, Range 5, Plan 10626, Roll 0091420.000
4. Lands and improvements operated by the Cornerstone Mennonite Brethren Church: Lots 20, 21, & 22, Block 9, Section 5, District Lot 251, Range 5, Plan 923, Roll 0002000.000
5. Lands and improvements operated by the Fellowship Baptist Church: Lot A, District Lot 251, Range 5, Plan 7641, Roll 0003323.000
6. Lands and improvements operated by the Salvation Army: Block 36, Section 1, District Lot 251, Range 5, Plan 923, Roll 0001041.000
7. Lands and improvements operated by the Harvest Time United Pentecostal Church: Lot 16, and West 1/2 of Lot 15, Block 11, Section 6, District Lot 251, Range 5, Plan 923, Roll 0003175.000

8. Lands and improvements operated by the Indo-Canadian Sikh Association of Prince Rupert: Parcel A (PP23125), Block 3, Section 6, District Lot 1992, Range 5, Plan 923, Roll 0002980.000
 9. Lands and improvements operated by the Prince Rupert Church of Christ: Parcel A, District Lot 251, Range 5, Plan 10602 Roll 0009855.000
 10. Lands and improvements operated by the Prince Rupert Native Revival Centre: Lots 13 & 14, Block 36, Section 1, District Lot 251, Range 5, Plan 923, Roll 0001038.000
 11. Lands and improvements operated by the Prince Rupert Sikh Missionary Society: Parcel A, Block 39, Section 8, District Lot 251, Range 5, Plan 923 Roll 0006391.000
 12. Lands and improvements operated by the First United Church: Lots 23 & 24, Block 12, Section 5, District Lot 251, Range 5, Plan 923, Roll 0002099.000 (*Church*); Lots 21 & 22, Block 12, Section 5, District Lot 251, Range 5, Plan 923, Roll 0002097.000 & 0002098.000 (*Church vacant property*)
 13. Lands and improvements operated by St. Paul's Lutheran Church of Prince Rupert: Lot 25, Block 7, Section 5, District Lot 251, Range 5, Plan 923, Roll 0001958.000
- B. That the following lands and improvements shown with the respective Public School shall be exempt from municipal taxation for the Year 2023, pursuant to Section 220, & 224 of the *Community Charter*:
14. The portion of lands and improvements leased by School District No. 52 (Prince Rupert), which comprises of 4.46% of the total assessed value owned by FJM Ocean Centre ULC: Lot A, Range 5, Plan 8288, District Lot 251, PID 007-461-402 Roll 0000525.000 & Lot 16 & 17, Block 12, Section 1, Range 5, Plan 923, District Lot 251, PID 014-777-568 & PID 014-786-613 Roll 0000300.000(*Space leased by School District No. 52 (Prince Rupert) for Pacific Coast School*);
- C. That the following lands and improvements shown with the respective Social Service Groups owners or occupiers, Senior & Specified housing, Cultural & Recreational Facilities, or Municipal Facilities, shall be exempt from municipal taxation for the Year 2023, pursuant to Section 224 of the *Community Charter*:
15. Lands and Improvements operated by the Prince Rupert Senior Citizens Housing Society: Lot 1, Range 5, Plan 4083, District Lot 251 PID 011-646-608, Roll 9000089.000 (*630 Wayne Place*).
 16. Lands and Improvements operated by the Kaien Senior Citizens' Housing Society: Lot 7-10, Block 10, Section 6, Range 5, Plan 923, District Lot 251, PIDs 014-562-405, 014-562-413, 014-562-421, 014-562-430, 014-562-448, 014-562-588 014-562-596, Roll 0003150.000 (*550 5th Avenue E*)
 17. A portion of the lands and improvements operated by Prince Rupert Loyal Order of Moose: Lot 1 & 2 Section 1, Block 11, Range 5, Plan 923, District Lot 1992, Roll 0000261.000. (*Portion of land and building that is assessed as Recreational/not-for-profit use only - 111 7th St.*)
 18. Lands and improvements operated by the Prince Rupert Salmon Enhancement Society: Block 4, District Lot 251, Range 5, LD 14, Plan 1594, Except Plan 3908, & DL'S 1992 & 1994 & EXC PLANS 3908, 5535, 6006, 8407 & 9409, Roll 9000323.001 (*Salmon Hatchery Facility – Wantage Road*)

19. Lands and improvements operated by the BC Society for the Prevention of Cruelty to Animals: Lot 1, Plan PRP43461, PID 024-362-638, Roll 0093230.000; Lot A, Plan PRP43462, PID 024-362-646, Roll 0093227.000; and Lot 1, Plan PRP43463, Roll 0093225.000; all in Section 9, District Lot 251, Range 5, (*SPCA Facility*)
20. Lands and improvements operated by the Prince Rupert Curling Club: Lot C, Plan 4693, District Lot 251, Range 5, except Plan PRP44107, Roll 9000299.000 (*Curling Rink - Seal Cove*)
21. Lands and improvements operated by Prince Rupert Racquet Association: Lot A, District Lot 251, Range 5, Plan 9409, Roll 9000322.002 (*Prince Rupert Racquet Centre-525 9th Avenue West*)
22. Lands and improvements operated by the Prince Rupert Performing Arts Centre Society: Plan 5631, all in District Lot 251, Range 5, Parcel Assigned 28, Except Plan 6006, Roll 9000363.000 (*Performing Arts Centre -1100 McBride St.*)
23. Lands and improvements operated by the Prince Rupert Rod & Gun Club: District Lot 251, Range 5, Plan 1456, Lease/Permit/License # 705501, for Trap Shooting and Recreation Site Purposes, Roll 9000416.000 (*Club House, Facilities, and Grounds-High Way 16*)
24. Lands and improvements operated by the Northern BC Museum Association: Lot A, Block 16, Section 1, District Lot 251, Range 5, Plan 923, Roll 0000382.000 (*Cultural Dance Centre and Carving Shed*)
25. Lands and improvements operated by the Northern BC Museum Association: Lot 1, Range 5, Plan EPS64, District Lot 251, PID 027-913-139 Roll 9000165.002 (*Museum of Northern BC*).
26. Lands and improvements operated by the Prince Rupert Golf Club: Block 4, Plan 1594, District Lot 251, except Plan 3908, & Southerly Portion DL'S 1992 & 1994 & Except Plans 5535, 6006, 8407, 9409, Roll 9000322.000, Roll 9000322.001, 9000322.003, & 9000322.004 (*Prince Rupert Golf Club*)
27. A portion equal to 37.5% of the following lands and improvements that are leased by the City from the Owner Jim Pattison Enterprises Ltd for Municipal purposes and for sub-lease to the Prince Rupert Gymnastics Association to operate a recreational facility, less the value of the land and improvements equal to 5,600 square feet of the leased building as shown in Schedule A – Plan of Premises: Part of Lot 1, Waterfront Block G, District Lot 251, Range 5, LD14, Plan 7176, Except Plan PRP 42647, Roll 9000246.000 and any portion of Waterlot in front of Waterfront Block G included in the lease. (*Canfisco Municipal Boat Launch Facility – George Hills Way*)
28. Lands and improvements operated by the North Coast Community Services Society (previously the Prince Rupert Community Enrichment Society): Lots 15 & 16, Block 32, Section 1, District Lot 251, Range 5, Plan 923, Roll 0000906.000 (*North Coast Community Services Society- 708 and 710 Fraser St.*)
29. Lands and improvements operated by the Friendship House Association of Prince Rupert: Parcel A, Block 32, Section 1, District Lot 251, Range 5, Plan 923 (See PN24367), Roll 0000914.000 (*Friendship House- 744 Fraser St.*)
30. Lands and improvements operated by the Prince Rupert Senior's Centre Association: Lot 19, Block 36, Section 1, District Lot 251, Range 5, Plan 923, DL 10, Roll 0001044.000 (*Prince Rupert Senior's Centre – 21 Grenville Court*)

31. Lands and improvements operated by the Kaien Island Daycare Services Family Resource Centre: Lot A, District Lot 251, Range 5, Plan 8006. Roll 0005167.002 (*1200 Hays Cove Avenue*)
32. Lands and improvements operated by Prince Rupert Aboriginal Community Services Society: Lot 4, Range 5, Plan 9689, District Lot 251, Roll 0009504.000 (*Aboriginal Head Start Program - 313 Prince Rupert BLVD*)
33. A portion of the lands and improvements operated by The Royal Canadian Legion Branch 27: Lot 16, Block 24, Section 1, Range 5, Plan PRP923, District Lot 251, LD14, PID 014-777-215, 014-777-223 & 014-777-231, Roll 0000641.000 (*Portion of land and building that is assessed as Recreational/non-profit use only - 800 3^d Avenue W*)
34. Lands and improvements operated by The Navy League- Prince Rupert Branch: Lot C, Range 5, Plan PRP4693, District Lot 251, LD14, PID 011-174-749, Roll 9000299.001 (*2333 Seal Cove Road*)
35. A portion of the lands and improvements operated by Prince Rupert Rowing & Yachting Club: Lot 1, range 5, Plan 42708, District Lot 251, LD 14, PID 024-201-642, Roll 9000214.100 (*Portion of land and building that is assessed as Recreational/non-profit use only-121 George Hills Way*)
36. A portion of the lands and improvements operated by Cedar Village Housing Society: Block G3, Section 6, Range 5, Plan 923, District Lot 251, LD14, PID 014-672-201 Roll 0003411.000 (*Portion of land and building that is assessed as Residential/not-for-profit - 700 Green St.*)
37. A portion of the lands and improvements operated by Prince Rupert Indigenous Society: Lot A, Range 5, Plan BCP13581, District Lot 1992, LD 14, Roll 0040511.050 (*Portion of land and building that is assessed as Residential/not-for-profit - 1600 Park Avenue*)

This Bylaw may be cited as the “**PERMISSIVE PROPERTY TAX EXEMPTION BYLAW NO. 3501, 2022.**”

Read a First time this 20th day of September, 2022

Read a Second time this 20th day of September, 2022

Read a Third time this 20th day of September, 2022

Finally considered and Adopted this 3rd day of October, 2022.

MAYOR

CORPORATE ADMINISTRATOR

Attachment: Schedule A – Plan of Premises

