

BOWEN ISLAND MUNICIPALITY

BYLAW NO. 290, 2010

A Bylaw to exempt from taxation, certain properties within
Bowen Island Municipality for 2011

WHEREAS, pursuant to provisions of the *Community Charter*, a Municipal Council may exempt certain lands and improvements from taxation, where, in the opinion of the Municipal Council, the use of land and improvements qualifies for exemption;

AND WHEREAS, the Municipal Council deems it expedient to exempt certain land and improvements;

NOW THEREFORE, the Municipal Council of Bowen Island Municipality in an open meeting assembled, ENACTS AS FOLLOWS:

1. This Bylaw shall be cited for all purposes as “Bowen Island Municipality 2011 Taxation Exemption Bylaw No. 290, 2010”.
2. That in accordance with Section 224 (2)(a) of the *Community Charter*, the following lands and improvements that are owned or held by a charitable, philanthropic or other not for profit corporation, and are used for a purpose that is directly related to the purposes of the corporation may be exempt from taxation:
 - a) Owned by **Rivendell Foundation** at 601 Rivendell Drive; held and operated for the purpose of a retreat centre for those (especially those with limited resources) who seek opportunities for respite, quiet reflection and spiritual growth; legally described as Lot 3, District Lot 489, Plan LMP44190 New Westminster Group 1 Land District, PID 024-667-048 (Roll No. 321-00010.400).
 - b) Owned by the **B.C. Camping and Recreation Guild for Christian Scientists**; held and operated for the purpose of providing camps for the use of children and adult students of Christian Science:
 - (i) located at 845 Green Road, legally described as Block 6, Plan 2230, District Lot 1347 New Westminster Group 1 Land District, PID 013-966-421 (Roll No. 321 – 03080.000)
 - (ii) located on Green Road, legally described as Lot 3, Plan LMP 17031, District Lot 1346 New Westminster Group 1 Land District, PID 018-788-661 (Roll No. 321 – 03059.005)
 - (iii) located on Green Road, legally described as Lot D, Plan 4785, District Lot 1346 New Westminster Group 1 Land District, PID 011-316-039 (Roll No. 321 – 03060.000)
 - (iv) located on Green Road, legally described as Lot E, Plan 4785, District Lot 1346 New Westminster Group 1 Land District, PID 011-316-055 (Roll No. 321 – 03061.000)
 - (v) located on Green Road, legally described as District Lot 2959 New Westminster Group 1 Land District, PID 015-898-938 (Roll No. 321 – 05818.000).
 - c) Owned by **Royal Canadian Legion Branch #150 Bowen Island**; held and operated for the purpose of support and welfare of Veterans and their dependants, Legion members, Seniors and the

Community, located at 1265 Scarborough Road, legally described as Lot A, Plan 4042, District Lot 1553 New Westminster Group 1 Land District, PID 011-945-150 (Roll No. 321- 4452.000).

- d) Owned by **Bowen Island Municipality**; leased and operated by the **Bowen Island Chamber of Commerce** for the purpose of providing a tourist information centre, located at 432 Cardena, legally described as Lot C, Plan BCP20428, District Lot 490, New Westminster Group 1 Land District, PID 026-484-510 (Roll No. 321 – 00011.003).
- e) Owned by **WCD Developments**; leased and operated by the Tir-na-nOg Theatre School Society for the purpose of operating a school of theatre arts for young people, located at 585 Rivendell Drive, legally described as Lot A, Plan BCP201469, District Lot 492, New Westminster Group 1 Land District, PID 027-050-548 (Roll No. 321 – 00010.450).

3. The exemption from taxation as herein before noted applies only to taxation levied under Section 197 (1)(a) of the Community Charter.

4. The exemption from taxation as herein before noted applies for the year 2011.

READ A FIRST TIME this 25th day of October, 2010.

READ A SECOND TIME this 25th day of October, 2010.

READ A THIRD TIME this 25th day of October, 2010.

RECONSIDERED AND FINALLY ADOPTED this 28th day of October, 2010.

(Original signed)

Bob Turner
Mayor

(Original signed)

Kathy Lalonde
Corporate Officer

Certified to be a true and correct copy of Bylaw No. 290, 2010, cited as "Bowen Island Municipality 2011 Taxation Exemption Bylaw No. 290, 2010" adopted by the Council of Bowen Island Municipality on this 28th day of October, 2010.

(Original signed)

Kathy Lalonde,
Corporate Officer

Tax Exemptions - Permissive			Rate	Assessment Value	Municipal	Metro/Van	Islands Trust	Municipal	Metro/Van	Islands Trust	Impact to	Other Auth	Other Auth	Total Value	
Roll Number	Owner Names	Class	Land	Improv.	Tax Rate	Tax Rate	Tax Rate	Tax	Tax	Tax	Bill taxpayers	Tax Rate	Tax	Permissive	
ESTIMATE 2011 TAX EXEMPTIONS - Value based on 2010 + annual growth in assessment of:											3.00%	Subtotal	Total		
Proposed Bylaw #290											2010 Rates				
2a)	10400	** Rivendell Foundation - Rivendell Retreat	01	19,776	1,789,110	2.045605	0.065533	0.138345	\$ 3,700	\$ 119	\$ 250	\$ 4,069	1.937500	\$ 3,505	\$ 7,574
2a)	10400	** Rivendell Foundation - Rivendell Retreat	08	1,726,486	596,370	2.045605	0.065533	0.138345	\$ 4,752	\$ 152	\$ 321	\$ 5,225	4.042500	\$ 9,390	\$ 14,615
2a)	10400	** Rivendell Foundation - Rivendell Retreat	06	237,930	-	2.045605	0.160556	0.338945	\$ 487	\$ 38	\$ 81	\$ 606	9.082800	\$ 2,161	\$ 2,767
2b)	3080000	* B.C. Camping & Recreation Guild	01	1,429,640	-	2.045605	0.065533	0.138345	\$ 2,924	\$ 94	\$ 198	\$ 3,216	1.937500	\$ 2,770	\$ 5,986
2b)	3059005	* B.C. Camping & Recreation Guild	08	554,140	46,350	2.045605	0.065533	0.138345	\$ 1,228	\$ 39	\$ 83	\$ 1,351	4.042500	\$ 2,427	\$ 3,778
2b)	3060000	* B.C. Camping & Recreation Guild	08	1,355,480	13,699	2.045605	0.065533	0.138345	\$ 2,801	\$ 90	\$ 189	\$ 3,080	4.042500	\$ 5,535	\$ 8,615
2b)	3061000	* B.C. Camping & Recreation Guild	08	2,427,710	32,651	2.045605	0.065533	0.138345	\$ 5,033	\$ 161	\$ 340	\$ 5,535	4.042500	\$ 9,946	\$ 15,481
2b)	5818000	* B.C. Camping & Recreation Guild	01	1,062,960	-	2.045605	0.065533	0.138345	\$ 2,174	\$ 70	\$ 147	\$ 2,391	1.937500	\$ 2,059	\$ 4,451
2c)	4452000	Bowen Island (PAC#150) Royal Cdn Legion	08	408,910	50,779	2.045605	0.065533	0.138345	\$ 940	\$ 30	\$ 64	\$ 1,034	4.042500	\$ 1,858	\$ 2,892
2d)	11003	Bowen Island Municipality (Tourist Information Centre)	06	385,220	222,995	2.045605	0.160556	0.338945	\$ 1,244	\$ 98	\$ 206	\$ 1,548	9.082800	\$ 5,524	\$ 7,072
2a)	10450	WCD Developments (Tir Na Nog)	06	387,280	525,300	2.045605	0.160556	0.338945	\$ 1,867	\$ 147	\$ 309	\$ 2,323	9.082800	\$ 8,289	\$ 10,611
									\$ 27,151	\$ 1,037	\$ 2,189	\$ 30,377	\$ 53,465	\$ 83,842	
Prior year (2005) approved ten year exemptions (2006-2015):															
*	10172	BI Preschool & Community Day Care	06	486,160	665,360	2.045605	0.160556	0.338945	\$ 2,356	\$ 185	\$ 390	\$ 2,931	9.082800	\$ 10,459	\$ 13,390
*	24000	BI Historians	08	320,330	117,420	2.045605	0.065533	0.138345	\$ 895	\$ 29	\$ 61	\$ 985	4.042500	\$ 1,770	\$ 2,754
*	10113	Smooth Stones - Island Pacific School	06	302,820	302,820	2.045605	0.160556	0.338945	\$ 1,239	\$ 97	\$ 205	\$ 1,541	9.082800	\$ 5,501	\$ 7,042
*	10111	Smooth Stones - Gales Hill Chapel	08	398,816	332,690	2.045605	0.065533	0.138345	\$ 1,496	\$ 48	\$ 101	\$ 1,646	4.042500	\$ 2,957	\$ 4,603
									\$ 5,986	\$ 359	\$ 757	\$ 7,102	\$ 20,687	\$ 27,789	
*	26439	The Roman Catholic Archbishop of Vancouver	08	355,041	-	2.045605	0.065533	0.138345	\$ 726	\$ 23	\$ 49	\$ 799	4.042500	\$ 1,435	\$ 2,234
*	4948005	The United Church of Canada	08	236,900	-	2.045605	0.065533	0.138345	\$ 485	\$ 16	\$ 33	\$ 533	4.042500	\$ 958	\$ 1,491
									\$ 1,211	\$ 39	\$ 82	\$ 1,332	\$ 2,393	\$ 3,724	
Total Estimated Exemptions								\$34,348	\$ 1,434	\$ 3,028	\$ 38,811	\$76,545	\$115,356		
								\$ 8,039	\$ 309	\$ 652	\$ 9,000	\$ 15,058	\$ 24,050		
								\$ 14,161	\$ 454	\$ 958	\$ 15,572	\$ 22,738	\$ 38,310		

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