



The Corporation of the City of Courtenay

Bylaw No. 3197

A bylaw to exempt certain lands and improvements, set apart for public worship, from taxation for the year 2026

WHEREAS the Council of the Corporation of the City of Courtenay deems that land and improvements described herein meet the qualifications of Section 220 of the Community Charter;

NOW THEREFORE the Council of the Corporation of the City of Courtenay in open meeting assembled, enacts as follows:

Citation

1. This Bylaw shall be cited as “Tax Exemption Churches 2026, Bylaw No. 3197, 2025”.

Definitions

Pursuant to Section 224(2)(a)(f)(g) of the Community Charter, the following properties on which a church hall or facility is situated, the land on which such a hall stands, the remaining area of land surrounding the building set apart for public worship, and the remaining area of land surrounding the exempted building, exempted hall, or both, are hereby exempted from taxation for land and improvements to the extent indicated for the year 2026 except for that portion of the property used for residential or commercial purposes:

FOLIO	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER	PERCENTAGE EXEMPTION
143.000	LOT AM 11, SECTION 61, CD, PLAN 33854N	467 – 4 TH STREET	GRACE BAPTIST CHURCH OF THE COMOX VALLEY	100%
313.100	LOT 1, SECTION 62, CD, PLAN VIP 74608	579 – 5 TH STREET	ANGLICAN SYNOD DIOCESE OF B.C.	100%
341.000	AMENDED LOT 1, PLAN 55886N, SECTION 61 CD, PLAN 4906	566 – 5 TH STREET	ELIM GOSPEL CHAPEL TRUSTEES	100%
342.000	LOTS 3 & 4, BLOCK 6, CD, PLAN 472B	576 – 5 TH STREET	ELIM GOSPEL CHAPEL TRUSTEES	100%
346.000	LOTS 10,11,12, AND 13, SECTION 61, CD, PLAN 4906	505 – 6 TH STREET	ST. GEORGE’S UNITED CHURCH	100%
568.000	LOT A (DD EL132291), DL 127, PLAN 1464 EXCEPT PLAN VIP67475	765 MCPHEE AVENUE	CENTRAL EVANGELICAL FREE CHURCH OF COMOX VALLEY	100%
618.220	LOT 1, DL 118, CD, PLAN VIP 73074	2201 ROBERT LANG DRIVE	RIVER HEIGHTS CHURCH SOCIETY	100%

FOLIO	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER	PERCENTAGE EXEMPTION
1166.000	LOT A, PLAN 121193EF, SECTION 41, CD, FORMERLY LOTS 32 & 33, CD, PLAN 10725	771 – 17 TH STREET	TRUSTEES LUTHERAN CHURCH	100%
1211.004	LOT 4, SECTION 68, CD, PLAN 14176	1814 FITZGERALD AVE	NEW LIFE APOSTOLIC CHURCH	100%
1524.102	LOT B, SECTION 15, CD, PLAN 54793 EXCEPT PLANS 14713, 36414, 51121	1599 TUNNER DRIVE	BISHOP OF VICTORIA, CHRIST THE KING CATHOLIC CHURCH	100%
1594.000	LOT 16, SECTION 16, CD, PLAN 7037 EXCEPT PLAN 44368	1581 DINGWALL RD	TRUSTEES OF THE KINGDOM HALL OF JEHOVAH WITNESS	100%
1691.030	LOT 1, SECTION 17, CD, PLAN VIP 79479	4660 HEADQUARTERS ROAD	SEVENTH DAY ADVENTIST CHURCH	100%
1691.044	LOT 2, SECTION 17, CD, PLAN VIP 61425	4634 ISLAND HWY	ANGLICAN SYNOD DIOCESE OF BC	100%
1691.046	LOT 3, SECTION 17, CD, PLAN VIP 61425	1514 DINGWALL ROAD	ANGLICAN SYNOD DIOCESE OF BC	100%
2005.000	LOT 12, DL 96 & 230, CD, PLAN 1406	1901 – 20 TH STREET	LDS CHURCH	100% EXCEPT THE PART ASSESSED FOR SCHOOL USE
2017.034	LOT 1, DL 96, CD, PLAN VIP 59504	1640 BURGESS RD	FOURSQUARE GOSPEL CHURCH OF CANADA	100%
2200.088	LOT A, PLAN 27596	2963 LAKE TRAIL ROAD	COURTENAY FELLOWSHIP BAPTIST CHURCH	100%

Read a first time this 17th day of September, 2025

Read a second time this 17th day of September, 2025

Read a third time this 17th day of September, 2025

Adopted this [day] day of [month], [year]

Mayor Bob Wells

Corporate Officer, Adriana Proton