

BYLAW NO. 1967

A bylaw to exempt certain properties from taxation for the years 2023, 2024 and 2025.

WHEREAS the *Community Charter* provides that Council may, by a bylaw adopted prior to October 31st in any year, exempt from taxation for a period not to exceed ten years, certain lands and improvements;

AND WHEREAS Council deems it to be in the public interest to exempt from taxation for the years 2023, 2024 and 2025, those properties set out herein;

NOW THEREFORE the Council of the Town of Creston, in open meeting assembled, enacts as follows:

Part 1 Citation

- 1.1 This bylaw may be cited as "2023, 2024 and 2025 Permissive Tax Exemption Bylaw No. 1967, 2022".

Part 2 Severability

- 2.1 If a portion of this bylaw is held invalid by a Court of competent jurisdiction, then the invalid portion must be severed and the remainder of this bylaw is deemed to have been adopted without the severed section, subsection, paragraph, subparagraph, clause or phrase.

Part 3 Properties Exempt from Property Taxation

- 3.1 Pursuant to Section 224(2)(a) of the *Community Charter*, the land and improvements, described as follows, will be 70% exempt from property taxation for the years 2023, 2024 and 2025:

Owner/Occupier	Civic Address	Folio Number	Legal Description
Creston Trinity Housing Society	136 - 10 th Avenue North	413.00129.000	Parcel 1 (see 110386I), Lot 3, District Lot 525, Kootenay District, Plan 693A PID: 016-121-007
Provincial Rental Housing Corporation/ Erickson Golden Ager Association	915 Vancouver Street	413.00171.010	Lot 1, District Lot 525, Kootenay District, Plan 17644 PID: 008-614-148
Creston Valley Community Housing Society	215 - 25 th Avenue South	413.00758.138	Lot D, District Lot 891, Kootenay District, Plan NEP82779 PID: 026-929-422

- 3.2 Pursuant to Section 224(2)(a) of the *Community Charter*, the land and improvements, described as follows, will be 95% exempt from property taxation for the years 2023, 2024 and 2025:

Owner/Occupier	Civic Address	Folio Number	Legal Description
Creston Valley Seniors Association	810 Canyon Street	413.00180.000	Lot 1, District Lot 525, Kootenay District, Plan 12904 PID: 011-434-741

Owner/Occupier	Civic Address	Folio Number	Legal Description
Valley Community Services Society	915 Pine Street	413.00183.020	Lot A, District Lot 525, Kootenay District, Plan EPP37613 PID: 029-251-826
Kootenai Community Centre Society / Teddy Bear Day Care	806 Cook Street	413.00190.120	Parcel D (see XB18526), Block 21, District Lot 525, Kootenay District, Plan 693 PID: 011-632-470
Creston Valley Gleaners Society	807 Canyon Street	413.00193.010	Parcel A, (KN81697), District Lot 525, Kootenay District, Plan 13404 PID: 024-586-404
Creston Valley Gleaners Society	113 - 8 th Avenue North	413.00213.030	Lot A, District Lot 525, Kootenay District, Plan 17005 PID: 006-633-285
Nexus Community Support Society	105 - 8 th Avenue South	413.00221.020	Lot 1, Block 29, District Lot 525, Kootenay District, Plan 693 PID: 017-152-763
Creston Branch of the Kootenay Society for the Handicapped / Cresteramics	921 Railway Boulevard	413.00290.100	Lots 5, 6, 7 and 8, District Lot 525, Kootenay District, Plan 693C PID: 014-642-310, 014-642-611, 014-642-662, and 014-643-014
Kootenay Employment Services Society (day care)	419 - 4 th Avenue South	413.00384.900	Lot 18, District Lot 525, Kootenay District, Plan 13984 PID: 010-458-255
Nexus Community Support Society	205 - 7 th Avenue North	413.00403.070	Lot 15 District Lot 525, Kootenay District, Plan 2851 PID: 013-954-547
Titled Brick Gallery Association	121 Northwest Boulevard	413.00412.100	Leased portion of Lot 1, District Lot 525, Kootenay District, Plan NEP87969, Except Plan EPP37611 PID: 027-735-800
Creston Valley Forest Corporation (C.V. Community Forest)	121 Northwest Boulevard	413.00412.100	Leased portion of Lot 1, District Lot 525, Kootenay District, Plan NEP87969, Except Plan EPP37611 PID: 027-735-800
Valley Community Services Society	617 - 11 th Avenue South	413.00417.010	Lot 2, District Lot 526, Kootenay District, Plan 4331 PID: 012-131-067
Kootenay Employment Services Society	119 - 11 th Avenue North	413.00540.000	Lot 4, Block 1, District Lot 891, Kootenay District, Plan 893 PID: 014-700-298

Owner/Occupier	Civic Address	Folio Number	Legal Description
Kootenay Employment Services Society	123 - 11 th Avenue North	413.00541.000	Lot 5, Block 1, District Lot 891, Kootenay District, Plan 893 PID: 009-896-040
Creston Valley (Pacific No. 29) Branch of the Royal Canadian Legion	137 - 11 th Avenue North	413.00544.000	Lots 8 and 9, Block 1, District Lot 891, Kootenay District, Plan NEP893 PID: 013-446-738 and 013-446-711 (excluding the lounge/bar portion of the building)
Kootenai Community Centre Society	1508 Cook Street	413.00705.000	Lot 3, Block B, District Lot 891, Kootenay District, Plan 2167 PID: 011-212-748
Vigna Holdings Ltd. / Creston Valley Gymnastics Club	1714 Canyon Street	413.00757.556	Lot 1, District Lot 891, Kootenay District, Plan EPP51642 PID: 029-575-931 (exemption of the assessable value attributable to the area occupied by the Creston Valley Gymnastics Club only as depicted in Appendix "III" attached to Bylaw No. 1967, 2022, subject to the condition that the full benefit of the property tax exemption is received by the Creston Valley Gymnastics Club)
Creston and District Historical and Museum Society	219 Devon Street	413.05025.000	Lot 2, District Lot 524, Kootenay District, Plan 4720 PID: 008-939-195
Creston and District Historical and Museum Society	323 Devon Street	413.05030.000	That part of District Lot 524, Kootenay District, shown outlined in red on Reference Plan 78709I PID: 016-413-806

BL#2009

3.3 Pursuant to Section 224(2)(a) of the *Community Charter*, the land and improvements, described as follows, will be 100% exempt from property taxation for the year 2025:

Owner/Occupier	Civic Address	Folio Number	Legal Description
Lower Kootenay Development Corporation	404 – 22 nd Avenue South	413.00758.745	Lot A, District Lot 891, Kootenay District, Plan EPP114337 PID: 031-613-501

BL#2009

- 3.4 Pursuant to Section 224(2)(f) of the *Community Charter*, in relation to property that is exempt under Section 220(1)(h), the following properties, being areas of **land surrounding buildings** (set apart and in use for public worship) or **halls associated with the buildings** used for public worship, will be 95% exempt from taxation for the years 2023, 2024 and 2025, as follows:

Owner/Occupier	Civic Address	Folio Number	Legal Description
The British Columbia Corporation of the Seventh-Day Adventist Church	713 Cavell Street	413.00020.075	Lot 1, District Lot 524, Kootenay District, Plan 11044 PID: 012-845-302
The Synod of the Diocese of Kootenay / Anglican Church	422 - 7 th Avenue North	413.00061.020	Lots 14, 15 and 16, Block 5, District Lot 524, Kootenay District, Plan 851 PID: 017-030-579, 028-477-171 and 028-477-359
Trustees of the Congregation of Creston Trinity United Church	128 - 10 th Avenue North	413.00131.040	Lot A, District Lot 525, Kootenay District, Plan EPP73460 PID: 030-194-997
Trustees of St. Stephen's Presbyterian Church, Creston, BC a Congregation of	306 Northwest Boulevard	413.00159.010	Lot 13, District Lot 525, Kootenay District, Plan 693A, except that part lying North of a line parallel to and 60 feet distant from the North boundary PID: 016-126-351
The Trustees of Redeemer Lutheran Church of Creston	305 - 15 th Avenue North	413.00672.000	Lot A, District Lot 891, Kootenay District, Plan NEP75198 PID: 025-877-984 (except for the portion used as a manse)
Creston New Life Christian Church	1821 Elm Street	413.00757.269	That Part of Block 6 lying West of a line parallel to and 75 feet from the Westerly boundary thereof, District Lot 891, Kootenay District, Plan 2201 and Parcel A (being a consolidation of Lots 1 & 2, see CA3580004), District Lot 891, Kootenay District, Plan 4661 PID: 015-531-783 and 029-253-900
The Roman Catholic Bishop of Nelson	128 - 16 th Avenue North	413.00757.376	Part of Lot 1, District Lot 891, Kootenay District, Plan NEP19591 PID: 017-556-171 (as shown outlined in black on Appendix "II" attached hereto and forming part of this Bylaw)

Owner/Occupier	Civic Address	Folio Number	Legal Description
Grace Christian Fellowship Society of Creston	2416 Cedar Street	413.00758.160	Lot A, District Lot 891, Kootenay District, Plan 8542 PID: 013-318-209
Creston Baptist Church of Creston, British Columbia	605 - 25 th Avenue South	413.00758.825	Lots 4 and 5, District Lot 891, Kootenay District, Plan 4222 PID: 014-916-002 and 014-916-037
Trustees of the Riverside and Congregation of Jehovah's Witnesses	1323 Northwest Boulevard	413.05109.000	Lot 5, District Lot 892, Kootenay District, Plan 2177 PID: 012-076-112
Church of God in Christ, (Mennonite) (Creston)	1152 Highway 21 North	413.05205.200	Lot 1, District Lot 9554, Kootenay District, Plan EPP11124 PID: 028-563-212

BL#2009

3.5 Pursuant to Section 224(2)(e) of the *Community Charter*, the land, described as follows, is exempt from property taxation for the years 2023, 2024 and 2025:

Owner/Occupier	Civic Address	Folio Number	Legal Description
Town of Creston (lease)	1130 Cook Street	413.00687.300	Lot 3, District Lot 891, Kootenay District, Plan NEP19283 PID: 017-310-661
Canadian Pacific Railway Co and Town of Creston	Highway 3	413.00768.500	Kootenay District, Lease No. GBMK-082-0403 for the purpose of a drainage improvement site, under lease from CP Railway
Town of Creston (lease)	1411 Canyon Street	413.00722.000	Lots 12 & 13, District Lot 891, Kootenay District, Plan 1745, Except the North 10 feet PID: 015-745-511 and 015-745-546

Part 4 General

4.1 This Bylaw shall come into full force and effect upon adoption.

READ A FIRST TIME by title and SECOND TIME by content this 11th day of October, 2022.

READ A THIRD TIME by title this 11th day of October, 2022.

ADOPTED this 25th day of October, 2022.

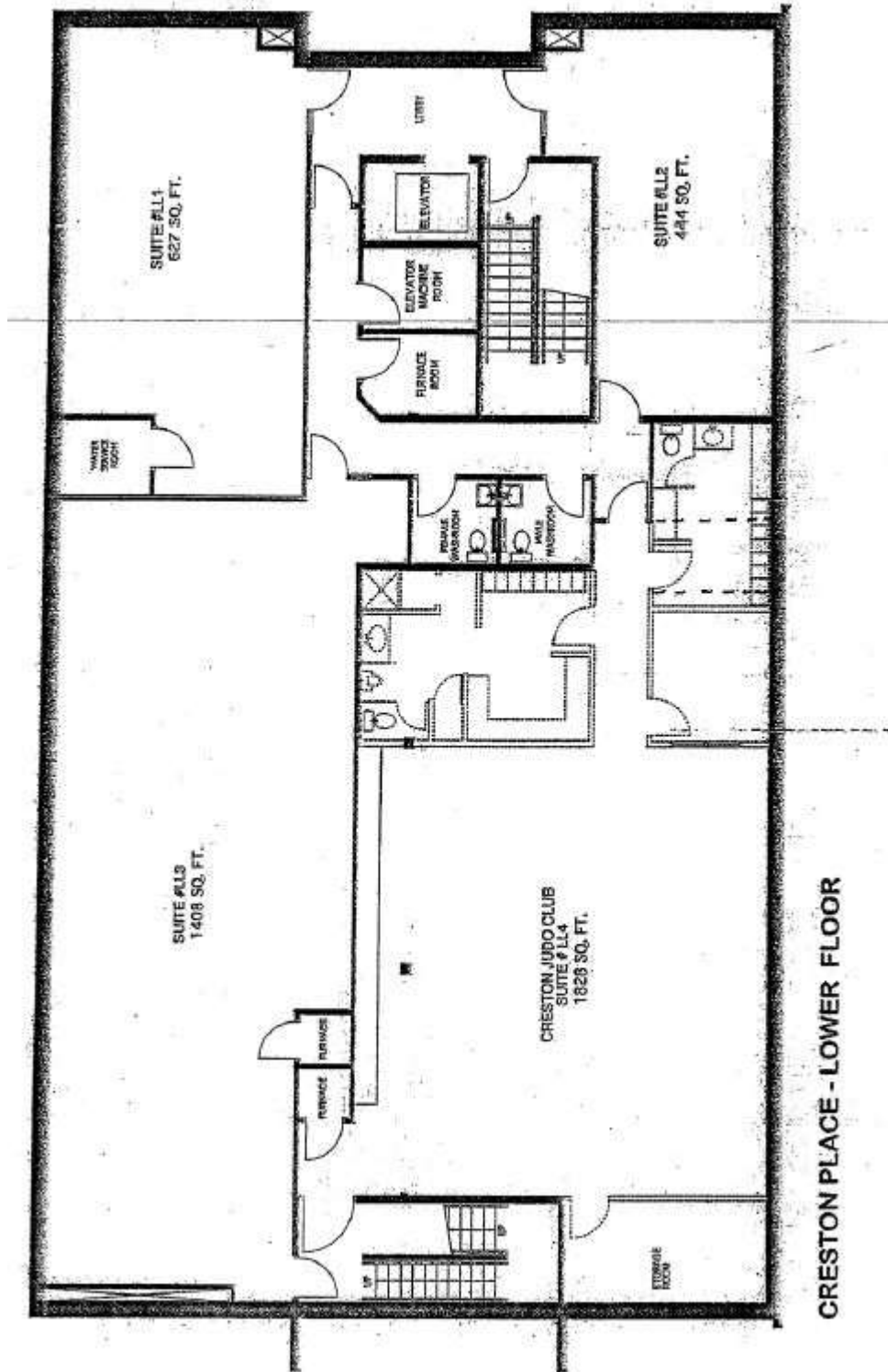
"Ron Toyota"

Mayor Ron Toyota

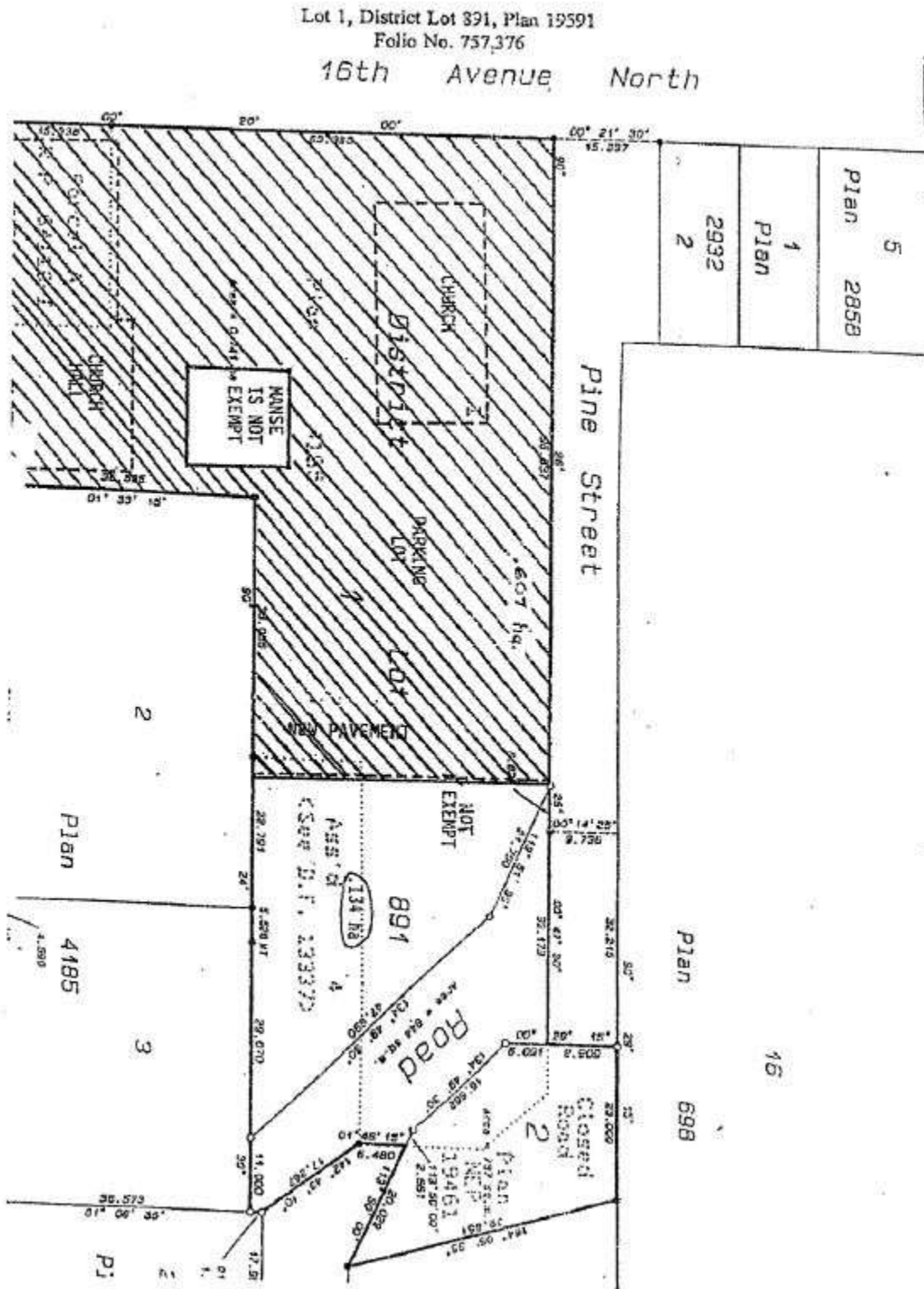
"Kirsten Dunbar"

Kirsten Dunbar, Corporate Officer

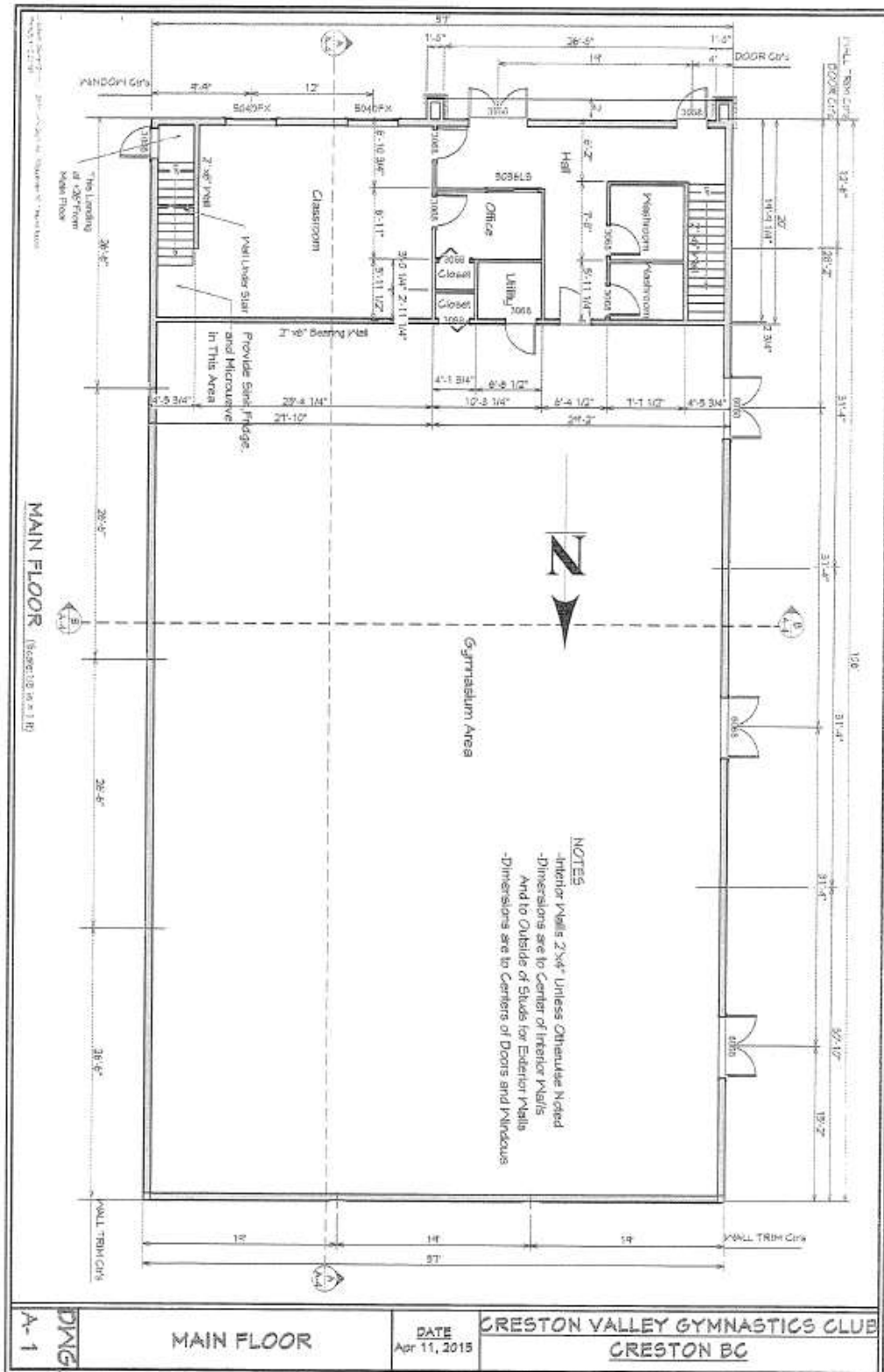
Appendix "I" To Bylaw No. 1967
Lot 2, District Lot 891, Kootenay District, Plan 6375
Folio No. 413.00637.000



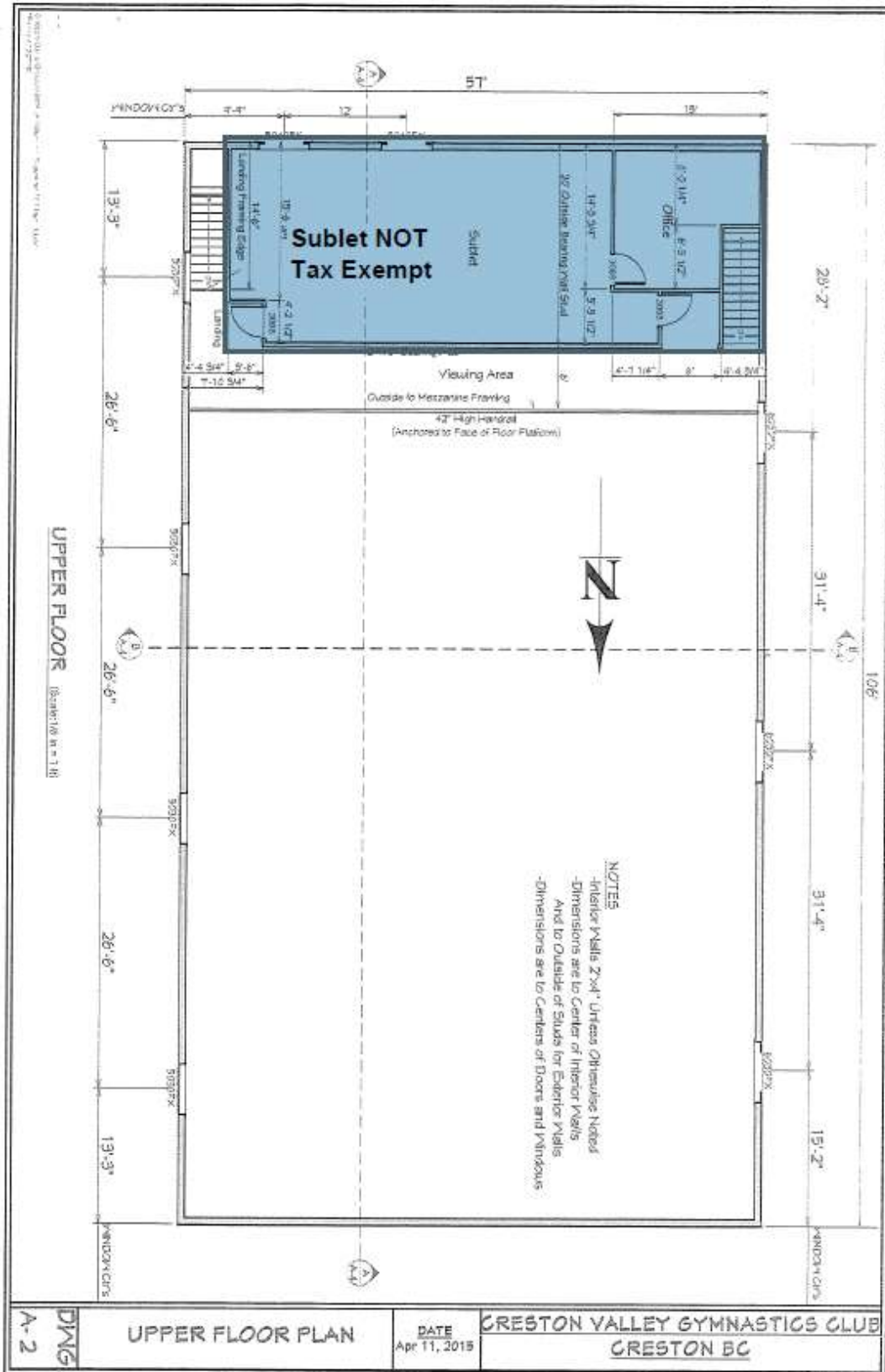
Appendix "II" To Bylaw No. 1967
 Part of Lot 1, District Lot 891, Kootenay District, Plan NEP19591
 Folio No. 413.00757.376



Appendix "III" To Bylaw No. 1967
Lot 1, District Lot 891, Kootenay District, Plan EPP51642
Folio No. 413.00757.556
Plan 1 of 2



Appendix "III" To Bylaw No. 1967
Lot 1, District Lot 891, Kootenay District, Plan EPP51642
Folio No. 413.00757.556
Plan 2 of 2



INDEX OF AMENDING BYLAWS

Bylaw #2009.....Adopted October 22, 2024

NOTE TO USERS

"WHEREAS each bylaw consolidation shall be proof, in the absence of evidence to the contrary, of the original bylaw, of all bylaws amending it and of the fact of passage of the original and all amending bylaws", pursuant to 'Authority to Consolidate Municipal Bylaws No. 1533', which was adopted on the 11th day of June, 2001.