



The Corporation of the District of North Cowichan

**Permissive Tax Exemption Bylaw**

BYLAW NO. 3972, 2024

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*A bylaw to exempt land and/or improvements from municipal taxes in 2025 and future years*

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**WHEREAS** Section 224 of the *Community Charter* permits Council, by bylaw, to exempt from taxation certain lands, improvements or both from municipal taxes;

**NOW THEREFORE**, the Council of The Corporation of the District of North Cowichan, in open meeting assembled, enacts as follows:

**Citation**

1 This Bylaw may be cited as "***Permissive Tax Exemption Bylaw No. 3972, 2024***".

**Permissive Tax Exemptions**

2 The following lands and improvements, used for public worship, situated within the boundaries of the Municipality and listed in Schedule "A" attached hereto, shall be exempt from taxation for ten years (2025 – 2034) pursuant to the provisions of Division 7 – General authority for permissive exemptions S224(2) of the *Community Charter*.

2.2 The following land and/or improvements, situated within the boundaries of the Municipality and listed on Schedule "B" attached hereto, shall be exempt from taxation for three years (2025 – 2027) pursuant to the provisions of Division 7 – General authority for permissive exemptions S224 (2) of the *Community Charter*.

**Schedules**

3 The following schedules are included in and form part of this Bylaw:

- (a) Schedule "A" – Permissive Tax Exemptions – Places of Worship
- (b) Schedule "B" – Permissive Tax Exemptions

**Severability**

4 If any section, subsection, sentence, clause or phrase of this Bylaw is, for any reason, held to be invalid by the decision of any court of competent jurisdiction, the invalid portion shall be severed and the decision that it is invalid shall not affect the validity of the remainder of this Bylaw.

**Repeal**

5 Permissive Tax Exemption Bylaw No. 3928 and all amendments thereto, is hereby repealed.

READ a first time on October 2, 2024  
READ a second time on October 2, 2024  
This bylaw was advertised on the municipality’s social media site on October 3, 2024, in the Cowichan Valley Citizen and the Chemainus Valley Courier on October 8, 2024, and was posted to the municipality’s public notice places on October 3, 2024.  
READ a third time on October 2, 2024  
ADOPTED on \_\_\_\_\_.

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CORPORATE OFFICER

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PRESIDING MEMBER