

Report

Date June 15, 2022
Subject Municipal Contributions to Affordable Housing Projects

File: SP00074

PURPOSE

To seek direction on possible financial contributions to the Sherman Road affordable housing project.

BACKGROUND

The Municipality of North Cowichan has been working with the Community Land Trust (CLT) since 2016 to facilitate affordable housing at two sites owned by the Municipality – 3191 Sherman Road and 9800 Willow Street. The sites were re-zoned in 2017 and development permits have been issued. The projects are expected to accommodate a mix of low and moderate income households, including housing for seniors, families, and women at risk of violence. The Willow Street project is planned for 22 apartment units and the Sherman Road project is designed for 95 dwellings comprised of townhouses and apartment units.

Although development approvals for the two affordable housing projects are in place, funding to construct the projects has not been secured. The CLT expected to obtain funding to build and operate the projects through the Canada Mortgage and Housing Corporation and BC Housing. North Cowichan was advised in late 2018 that the projects had received a "B letter", meaning BC Housing intended to fund the projects, but that further changes would be required to comply with funding parameters. The CLT has worked with BC Housing since that time to adjust the projects to better comply with funding criteria but to date has been unable to secure the funding necessary for the projects to proceed.

On February 3, 2022, members of Council and senior staff met with representatives of the Province, including Minister David Eby (Attorney General and Minister responsible for Housing), Shayne Ramsay (CEO of BC Housing) and John McEown (Director, Regional Development, Vancouver Island Region). On behalf of Council, the following concessions were requested of BC Housing:

- Approval of a 50-year amortization for the housing project (as opposed to a 35-year amortization) to reduce the equity gap from \$3.5 million to \$2.0 million;
- Approval of a higher monthly operating subsidy than the \$475 per unit subsidy that BC Housing proposed in the fall of 2021; and
- Approval of funding outside of the next Community Housing Fund program intake, which may not take place until 2023 or later.

At the February 3, 2022 meeting it was stated that the Municipality is prepared to consider additional financial support for the affordable housing projects, beyond offering land, which could include:

- An additional equity contribution (beyond land) from existing reserve funds;
- Waiving development cost charges (DCCs), building permit fees and other municipal fees and charges.

Further communications have taken place with BC Housing and CLT since the February 3 meeting, and staff have been advised that the Sherman Road project is being re-assessed and have had indications that it could receive approval through the BC Housing's Executive Committee if the operating subsidy amount for the project can be reduced through municipal fee waivers and/or property tax exemptions. Although there has been no formal notification, indications are that the Willow Street project is unlikely to qualify under the Community Housing Fund Program because of the high operating subsidy it would require.

This report requests direction from Council on what additional financial contributions, if any, it is willing to provide to the Sherman Road affordable housing project.

DISCUSSION

Municipal Financial Contribution Options:

Council's primary contribution to the Sherman Road affordable housing project has been to provide land. The site that is being subdivided for the project has an area of 0.815 hectares (2.01 acres). There is no current appraisal available of land value, but based on the comparable parcels in the area the value of the raw land is estimated to be between \$1.5 and \$1.8 million. In addition, the municipality has contributed resources to facilitate the project by preparing a lease and housing agreement and assisting with development application processes (rezoning, development permits, subdivision).

The following have been identified as options for Council to provide additional financial contributions to the Sherman Road project:

1. Waive building permit fees

Estimated value: \$215,000 (based on 2021 construction values)

Considerations:

Building permit fees for new construction are specified in Fees and Charges Bylaw No. 3784 and are calculated based on the value of construction prior to issuance of a building permit. As a building permit application has not yet been submitted and processed, building permit fees haven't been calculated. However, the CLT has estimated the building permit fees using the bylaw rate and its estimated construction value (see above).

As building permit fees are established by bylaw, they cannot be waived by a resolution of Council. Municipal fees and charges are required to approximate the cost of providing a service, so it is not an option for Council to amend the Fees and Charges Bylaw to exempt a specific project or a class of development from building permit fees unless it can be demonstrated that there is little or no cost to the municipality for providing the build permitting and building inspection service. While it is not a viable option for Council to "waive" fees and charges for the subject project, the same result can be accomplished by giving a grant-in-aid for all or a portion of the building permit fee and other applicable fees and charges.

Grants-in-aid are administered in accordance with Council's Grant-In-Aid Policy (Attachment 1). The policy sets-out qualifying categories and eligibility criteria. Review of the policy indicates that the Sherman Road affordable housing project would qualify for a grant in aid. Typically any application would be reviewed following submission of an application by October 15 each year, however, Council has occasionally approved grants-in-aid outside of this process.

The total grant-in-aid budget is typically just over \$200,000 each year. Issuing a grant-in-aid to cover the cost of build permit fees or other fees and charges for the project would require an increase to the grant-in-aid budget.

2. Waive development cost charges

Estimated value: \$649,000

Considerations:

Development Cost Charges (DCC's) are intended to fund new and expanded infrastructure such as sewer, water, drainage, roads and parks that is associated with growth and development. The manner in which DCCs are calculated and levied is specified in the *Local Government Act* and Development Cost Charges Bylaw No. 3460. Development Cost Charges are applicable to affordable housing projects because, like other forms of housing development, they result in additional load on Municipal infrastructure.

There is provision in the *Local Government Act* for local governments to waive or reduce development cost charges for specified forms of development, including supportive housing, not-for-profit rental housing and for-profit affordable rental housing, provided the waiver or reduction is done pursuant to a bylaw defining developments that are eligible for such waivers. Such a bylaw would need to establish eligibility criteria under which other developments could potentially also be granted waivers of DCCs, which makes such a bylaw an awkward tool for dealing only with a specific project, as in this case. As with building permit fees, if Council wishes to waive or reduce DCCs for the Sherman Road affordable housing project without adopting a bylaw that opens up the potential for waivers applications for other projects, that could be accomplished by providing a grant-in-aid. Such a grant-in-aid also avoids underfunding of the DCC accounts, which would be a consequence of a waiver done pursuant to a newly adopted bylaw that opens up the potential for case-by-case waivers for defined eligible developments.

3. Grant permissive tax exemption

Estimated value: \$136,400 per year (based on 2022 tax rates and an estimated assessed value of \$25.8 million)

Considerations:

Council has adopted a permissive tax exemption policy and bylaw (Attachment 2 and 3) that guides which organizations will be eligible for permissive tax exemptions and the process for granting exemptions. The policy states that the primary consideration of whether to grant a permissive tax exemption is the benefit the organization provides to the community and requires that the organization fulfill some basic need or otherwise improve the quality of life for North Cowichan residents. Eligibility criteria in the policy that could apply to the CLT project at Sherman Road include, "d) properties that provide services to youth, seniors and special needs groups", g) properties used to provide public services under a formal partnership with the Municipality".

Permissive tax exemptions can be granted for up to ten years but are reviewed annually. The exemption may apply to all or a portion of the land and improvements and conditions may be imposed in exchange for the exemption. Any tax exemptions provided are "made-up" by other taxable properties within the municipality with the rates for municipal, regional district, schools, etc. being adjusted so that the required amount of taxes is still raised each year. Application for permissive tax exemptions are considered annually and must be submitted by August 1 for exemption from the following year's taxes.

4. Revitalization tax exemption

Estimated value: \$66,515 per year (based on 2022 tax rates and an estimated assessed value of \$25.8 million)

Considerations:

Revitalization Program Bylaw 3635 allowed eligible development to be exempt from the general municipal portion of the property tax for 10 years. Bylaw 3635 did not specifically exempt non-market housing or other forms of affordable housing, but did exempt supportive housing (class 3) and development with a density of 100 dwelling units per hectare or greater. Based on the density of the Sherman Road project, (approximately 117 uph) it would have been eligible for the exemption. However, the bylaw expired in March of 2019 and is no longer in effect. If Council wishes to grant tax exemptions using section 226 (revitalization tax exemptions) of the *Community Charter*, it would need to adopt a new revitalization program bylaw. The bylaw would need to identify the type of development that would be eligible and the location to which the bylaw applies.

5. Contribution from Affordable Housing Fund

Estimated value: Up to \$75,000

Considerations:

North Cowichan has an affordable housing fund with a balance of \$75,320. The fund holds financial contributions from development projects for affordable housing. As the affordable housing fund was specifically established to facilitate the development of affordable housing units, allocation of monies from the fund to the Sherman Road project is in keeping with the purpose for which the fund was established.

Other Funding Options:

6. Cowichan Valley Regional District (CVRD) Housing Service

Estimated value: To be determined

Considerations:

The CVRD's Regional Housing Service provides funding to incentivize the development of affordable housing and to leverage funding from other sources for the construction of affordable and attainable housing in the Cowichan Region. An allocation of \$391,000 from the Rental Capital Contribution Fund for the two projects has been discussed with the Cowichan Housing Society, but a formal application from CLT hasn't been submitted to date. CLT is aware that the application is necessary to secure funding and our understanding is that they are actively working on it. Any allocation would require approval from the fund's Allocation Committee and the CVRD Board. The application could request that the total allocation amount be directed at the Sherman Road project rather than splitting it between the two projects.

Summary and Conclusion:

This report identifies options for additional Municipal financial contributions for the Sherman Road affordable housing project. It is not known how much contribution from North Cowichan is needed, or how an additional contribution will influence BC Housing's funding decision. However, BC Housing's Director of Regional Development for Vancouver Island has advised that a financial commitment from North Cowichan would improve the financial viability of the project and thereby improve the chances of it being funded through BC Housing. A commitment in the form of a Council resolution is therefore recommended.

Some of the available options for supporting affordable housing should be applied more broadly through the adoption of bylaws and would not be appropriate or lawful for just the Sherman Road affordable housing project. It is recommended that bylaws for waiving or reducing fees, charges and taxes for affordable housing be addressed as part of a comprehensive affordable housing strategy rather than to provide funding support for individual projects.

The recommended approach for supporting the Sherman Road affordable housing project is to:

- a) Invite the CLT to submit a 2023 grant-in-aid application for up to \$432,000. This amount represents half of the estimated building permit fee and development cost charges for the project. It is recommended that only half of the building permit and DCC amount be funded through a grant in aid so that the project will still contribute to some of the administrative cost and off-site infrastructure cost associated with it.
- b) Invite the CLT to submit a permissive tax exemption application, following subdivision of the property, for up to half of the property tax payable for land and improvements at 3191 Sherman Road. It is recommended that the tax exemption be limited to half of the tax amount, so that the project is still contributing something to the municipal services the future residents will receive.

- c) Commit \$75,000 from the Affordable Housing Fund to the Sherman Road affordable housing project, payable upon issuance of an occupancy permit.

The recommended approach would result in over \$500,000 of additional funding for the project plus the potential of an annual municipal tax reduction of approximately \$68,200 per year. The commitment amounts can also be adjusted based on Council's preference. With the exception of the \$75,000 payment from the affordable housing fund, the financial contributions would be subject to future Council approval.

OPTIONS

Option 1 (Recommended Option)

THAT Council:

1. Invite the Community Land Trust to submit a 2023 grant-in-aid application for up to \$432,000 for the affordable housing project at 3191 Sherman Road.
2. Invite the Community Land Trust to submit a permissive tax exemption application for 3191 Sherman Road for an amount equivalent to half the annual property tax.
3. Commit \$75,000 from the Affordable Housing Fund to the affordable housing project at 3191 Sherman Road.

Option 2 (Alternate)

THAT Council:

1. Invite the Community Land Trust to submit a 2023 grant-in-aid application for up to [Council to specify amount] for the affordable housing project at 3191 Sherman Road.
2. Invite the Community Land Trust to submit a permissive tax exemption application for 3191 Sherman Road for [Council to specify amount].
3. Commit [Council to specify amount] from the Affordable Housing Fund to the affordable housing project at 3191 Sherman Road.

Option 3 (Alternate)

THAT Council not authorize any additional financial contributions for the affordable housing project at 3191 Sherman Road.

IMPLICATIONS

The recommended financial contributions for the Sherman Road affordable housing project, when combined with the land contribution, results in a Municipal contribution of between \$2.0 and \$2.3 million, or between \$21,000 and \$24,000 per dwelling unit, not including future tax exemptions. The grant-in-aid component (\$432,000) represents a total tax increase of 1.3%.

Additional financial contributions from North Cowichan won't necessarily ensure the project is ultimately constructed and built, but representations were made at the February 3 meeting with Minister Eby and BC Housing representatives that North Cowichan Council is prepared to provide additional financial support for the project if BC Housing relaxes its funding criteria. Without some additional financial commitment from North Cowichan, it is less likely that BC Housing will fund the project.

RECOMMENDATION

THAT Council:

1. Invite the Community Land Trust to submit a 2023 grant-in-aid application for up to \$432,000 for the affordable housing project at 3191 Sherman Road.
2. Invite the Community Land Trust to submit a permissive tax exemption application for 3191 Sherman Road for an amount equivalent to half the annual property tax.
3. Commit \$75,000 from the Affordable Housing Fund to the affordable housing project at 3191 Sherman Road.

Report prepared by:



Rob Conway, MCIP, RPP
Director, Planning and Building

Report reviewed by:



George Farkas
General Manager, Planning, Development and
Community Services

Approved to be forwarded to Council:



Ted Swabey
Chief Administrative Officer

Attachments

- (1) Grant-in-aid policy
- (2) Permissive tax exemption policy
- (3) Permissive Tax Exemption Bylaw No. 3519



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GRANT APPLICATION

(PLEASE PRINT)

Name of Organization	
Address of Organization	
Full Mailing Address	
Telephone Number & Email	
Contact Person/Title	

Primary purpose of organization: _____

Category under which greatest portion of services fall:

Social Service Sports Cultural Economic Development Other _____

Services available to all members of community: Yes No

If *no*, please list criteria for receiving your service: _____

Total Number of people that used your service last year: _____

Approximate number of your clients that reside in North Cowichan: _____

(Please note that North Cowichan includes the communities of Chemainus, Crofton, Maple Bay, and the Duncan area north of the Cowichan River, and outside the one square mile Duncan core.)

Amount of grant requested: _____

Describe how the grant will be used: *(e.g. special projects, operations, maintenance, etc.)*

In order to be considered for a Municipal grant, please ensure that you enclose the following:

1. the most recent financial statement, and
2. the proposed operating budget.

Other Information:

Have you received a previous grant from the Municipality? Yes No

Have you applied to another local government for funding? Yes No

If yes, please list: _____

Applicant's signature _____ **Date** _____

In order to be eligible for consideration for a 2023 grant-in-aid, this application and all requested supporting materials must be received no later than October 15, 2022.

Print Form

Note: Personal information is collected by the Municipality of North Cowichan under the authority of section 26(c) of the Freedom of Information and Protection of Privacy Act for the purpose of processing and administering grant-in-aid applications. Should you have any questions about the collection of this personal information, please contact the Information Management Officer, (250) 746-3100; 7030 Trans-Canada Highway, Duncan, BC V9L 6A1.

**COUNCIL POLICY:
GRANT-IN-AID**



Council Approval Date: September 5, 2005

Department: Finance

Amended: September 21, 2016

1. PURPOSE

Whereas s. 263(1)(c) of the Local Government Act allows local governments to provide assistance for the purpose of benefitting the community, the Municipality of North Cowichan will maintain an annual program to award community grant funding to eligible non-profit societies operating within the Municipality.

Following policy established by the Municipal Council, the Committee of the Whole will consider grant requests under the categories of tourism, economic development, social services, sports groups, and arts and culture, and will make funding recommendations to Council.

2. GRANT CATEGORIES

Grants-in-Aid are categorized as follows:

- a. Tourism
- b. Economic Development
- c. Social/Environmental Services [2016-09-21]
- d. Sports Groups (including associated travel for events)
- e. Arts and Culture [2015-09-02]

Grants can be used for capital, operating or one-off special event purposes.

3. ELIGIBILITY CRITERIA

Applicants must meet the following mandatory eligibility criteria:

- a. are located in the Municipality of North Cowichan, or alternatively, provide a service which primarily benefits the residents of the Municipality of North Cowichan; [2016-09-21]
- b. can demonstrate sound financial and administrative management;
- c. can demonstrate a financial need;
- d. are in compliance with all relevant Municipality of North Cowichan bylaws; and
- e. are registered as a society under the *BC Society Act*, or as an association under the *Cooperative Association Act*.

Only applicants that meet the mandatory eligibility criteria listed above will be advanced to the evaluation stage.

In some instances, assistance in cost-sharing capital improvements to facilities that are not located in North Cowichan may be considered provided that these organizations primarily serve North Cowichan residents.

Assistance towards travel expenses for youth teams may be considered if they are representing

North Cowichan at either a provincial and/or national championship level. Youths participating in individual sports at a provincial and/or national championship level may also be eligible. Grant requests from organizations that are, in the opinion of the Committee of the Whole, providing a regional service will be referred to the Cowichan Valley Regional District (CVRD).

4. APPLICATION PROCESS

Grants-in-Aid must be applied for each year. Completed applications must be received by October 15 of each year, or the next business day if this falls on a weekend.

The following information must be provided in order for an organization to have its application considered:

- a. completed grant application, including:
 - i. the name and address of the organization;
 - ii. the name of the primary contact person;
 - iii. the amount of financial assistance being requested;
- b. a clear description of the project or event for which funding is requested;
- c. all requested supporting documentation, including:
 - i. financial statements;
 - ii. project budget (if applicable);
- d. disclosure of all sources of assistance previously received from the Municipality such as, but not limited to, cash grants, assistance in-kind, building or rental accommodation or permissive tax exemption; and
- e. a description of how the previous year's grant money was spent (if a grant was received).

5. EVALUATION CRITERIA

Applicants who have met the mandatory eligibility criteria, will be evaluated under the following three categories:

- a. Program/Project Quality & Merit
- b. Organizational Effectiveness & Capacity
- c. Community Engagement & Impact

The detailed criteria and scoring weights in each category are outlined in *Appendix A*.

6. BUDGET

The Municipality's grant budget will be set in accordance with the establishment of the Financial Plan. The Committee of the Whole will meet in October of each year to discuss each grant application and will subsequently make recommendations to Council regarding which grants should be approved and the amount to be approved, prior to adoption of the annual budget. Grants-in-Aid are always subject to funding availability. All applicants will be notified of the meeting at which their applications will be considered and of the disposition of their requests.

7. LATE APPLICATIONS

Council may allocate Grant-in-Aid funding in the budget for extraordinary requests received during the calendar year (e.g. one-time grant applications).

8. PAYMENT

No Grants-in-Aid will be disbursed until after adoption of the Financial Plan (after May 15 yearly). All approvals will be considered on a year-to-year basis and continuing support should not be anticipated.

Council reserves the right to place conditions on the awarding of any grant including the provision that it may not disburse the grant funds until appropriate evidence (e.g. submission of receipts) is received that the funds have been expended for the intended purpose.

Representatives of organizations may also be requested to attend a Council meeting to provide a narrative summary of how the funds were expended.

APPENDIX A

ELIGIBILITY CRITERIA	Y / N	Applicant meets mandatory eligibility criteria
EVALUATION CRITERIA	SCORE	
PROGRAM/PROJECT QUALITY & MERIT (30 points - maximum of 5 points each)		evidence of financial need, and need for the activity, project or proposal
		alignment with municipal objectives
		complements or extends municipal services
		addresses barriers to services for people with disabilities
		amount of funding requested related to number of residents served
		clear articulation of the degree to which the activity, project, or proposal supports the mandate and objective of the organization
ORGANIZATIONAL EFFECTIVENESS & CAPACITY (30 points - maximum of 5 points each)		clear mandate and competent administration
		financial stability and accountability as demonstrated by prior financial performance
		realistic, balanced budgets and timelines
		diversified sources of revenue
		demonstrated track record of community service
		ongoing organizational capacity and proven ability to carry out the proposal
COMMUNITY ENGAGEMENT & IMPACT (40 points - maximum of 8 points each)		level of public access and participation within the municipality
		number of volunteers
		growing interest and attendance
		level of engagement and cooperation with other community groups
		demonstrated support from the community as evidenced by collaborations, partnerships and in-kind support
		TOTAL (maximum 100 points)

COUNCIL POLICY:
 PERMISSIVE TAX EXEMPTION POLICY

Council Approval Date: July 3, 2013

Department: Finance

Amended:

1. PURPOSE

The purpose of this policy is to provide guidance to Council to determine which properties to grant permissive tax exemptions to.

2. SCOPE

Council uses its authority to grant permissive tax exemptions as a way to fulfill its municipal purposes according to section 7 of the Community Charter:

"The purposes of a municipality include:

- a) providing for good government of its community,
- b) providing for services, laws and other matters for community benefit,
- c) providing for stewardship of the public assets of its community, and
- d) fostering the economic, social and environmental well-being of its community."

Council's primary consideration of whether to grant a permissive tax exemption will be the benefit that the organization offers to the community. The organization must fulfill some basic need or otherwise improve the quality of life for North Cowichan residents.

3. PROCESS

Council will consider applications for permissive tax exemptions annually. Each year, staff will contact all organizations with expiring exemptions to invite them to reapply. Completed application forms must be received by North Cowichan before August 1. Staff will review the applications for completeness and eligibility and present Council with a summary report of the applications for its review in September. To comply with the requirements of procedural fairness, Council will provide applicants with an adequate opportunity to be heard in respect of their applications for exemptions, and will provide reasons to an applicant if it refuses to grant an exemption, or decides to discontinue an exemption. After Council considers the applicants and their input, Council will direct staff which properties to include in the bylaw. Staff will then draft the bylaw for Council consideration. After 3rd reading, but before adoption, staff will publish notice of Council's intention to adopt the bylaw. Following adoption, staff will send the bylaw to BC Assessment.

4. ELIGIBILITY CRITERIA

Eligibility criteria for permissive tax exemptions are set out in the Community Charter. Priority will be given to:

- a) lands surrounding exempt churches, hospitals, and private schools,

- b) church halls and surrounding lands considered necessary to statutorily exempt churches,
- c) properties providing athletic or recreational programs or facilities for public use,
- d) properties that provide services to youths, seniors, and special needs groups,
- e) heritage properties that build community character,
- f) properties used publicly for arts and culture programs or facilities,
- g) properties used to provide public services under a formal partnership with the Municipality,
- h) ecologically sensitive areas designated within the Official Community Plan,
- i) other properties available for public use that benefit the general public.

5. DURATION OF EXEMPTION

Council will consider exemptions for periods up to 10 years, after which time Council must reconsider whether to continue to offer the exemptions. Council may at any time reconsider and amend its permissive tax exemption bylaw. Any changes will take effect for the following tax year.

6. EXTENT AND CONDITIONS

Council may exempt only a portion of the land or improvements in the following circumstances:

- a) a portion of the land or improvement is used by the private sector and does not meet Council's eligibility criteria;
- b) the applicant already receives a grant-in-aid or other benefit from the Municipality;
- c) Council wishes to limit the total of all permissive tax exemptions granted.

Council may consider whether to impose conditions on the exempted land or improvements such as:

- a) Registration of a covenant restricting use of the property; or
- b) Execution of an agreement committing the applicant to
 - continue a specific service or program,
 - provide lands or facilities for public use during certain times,
 - provide use of lands or facilities to certain groups free of charge or at reduced rates,
 - disclose any material increases in the organization's revenue.

Council may impose penalties on an exempted organization for knowingly breaching the conditions of exemption. The penalties may include: revoking an exemption with notice, disqualifying any future application for exemption for a specific time period, or requiring repayment of monies equal to the foregone tax revenue.



The Corporation of the District of North Cowichan

Permissive Tax Exemption Bylaw

Bylaw 3519

[Consolidated and printed by authority of the Corporate Officer under s. 139 of the *Community Charter*. Current to October 22, 2021. Last amended October 20, 2021. Amendments: 3527, 3555, 3586, 3665, 3724, 3762, 3851.]

Contents

- 1 Permissive tax exemptions
 - 2 [Repealed, BL3724]
- Schedule

The Council of The Corporation of the District of North Cowichan enacts as follows:

Permissive tax exemptions

- 1 The properties listed in the schedule attached to and forming part of this bylaw are exempt from property taxation to the extent, for the period, and subject to the conditions stated in the schedule.

Repeals

- 2 [Repealed, BL3724]

Read a first time on September 4, 2013
Read a second and third time on October 2, 2013
Adopted October 16, 2013

SCHEDULE

Item	Column 1 Owner or Occupant	Column 2 Roll #	Column 3 Location	Column 4 Extent	Column 5 Period
1	744 (Cowichan) Squadron Admin Society – Air Cadets	24001.000	3790 Gibbins Rd	All land & improvements	2014-2023
2	Abbeyfield Houses Society of Duncan	403-000	5905 Indian Rd	All land & improvements	2014-2023
3	Anglican Synod Diocese of BC (St. Michael's & All Angels' Anglican Church)	15117.000	Victoria St	All land & halls around exempt building	2014-2023
4	Anglican Synod Diocese of BC (St. Michael's & All Angels' Anglican Church)	16124.000	2852 & 2858 Mill St	All land & halls around exempt building	2014-2023
5	Anglican Synod Diocese of BC (St. Peter's Anglican Church)	1.000	5800 Church Rd	All land & halls around exempt building	2014-2023
6	Anglican Synod Diocese of BC (St. Peter's Anglican Church)	362.000	5795 & 5825 Church Rd	All land & halls around exempt building	2014-2023
7	B.C. S.P.C.A.	5105.060	7550 Bell McKinnon Rd	All land & improvements	2014-2023
8	BC Corporation of the Seventh -Day Adventist Church (Duncan)	1881.000	3441 Gibbins Rd	All land & halls around exempt building	2014-2023
9	BC Forest Museum Society	5469.001	2892 Drinkwater Rd	All land & improvements	2014-2023
10	BC Forest Museum Society	5977.000	Drinkwater Rd	All land & improvements	2014-2023
11	Camp Qwanoes	8076.000	PID 009-625-399	All land & improvements	2014-2023
12	Camp Qwanoes	8630.000	1148 Barnes Rd	All land & improvements	2014-2023
13	Camp Qwanoes	8630.001	Water Licence 106188	All land & improvements	2014-2023
14	Camp Qwanoes	8630.002	Water Licence 108939	All land & improvements	2014-2023
15	Camp Qwanoes	8630.050	1148 Barnes Rd	All land	2014-2023
16	Camp Qwanoes	8633.000	1148 Smith Rd	All land & improvements	2014-2023
17	Camp Qwanoes	8633.001	1 - 1148 Smith Rd	All land & improvements	2014-2023
18	Camp Qwanoes	9542.000	1186 Barnes Rd	All land & improvements	2014-2023
19	Canadian Baptists of Western Canada (Calvary Baptist Church Society)	16487.000	3318 River Rd	All land & halls around exempt building	2014-2023
20	Canadian Red Cross	1313-000	#2 - 5855 York Rd	Leased area	2018-2023
21	Chemainus Chamber of Commerce and Visitor Centre	15054.110	Unit 102 – 9799 Waterwheel Cres	All land & improvements	2016-2023
22	Chemainus Festival of Murals Society	15054.110	9799 Waterwheel Cres	All land & improvements	2016-2023
23	Chemainus Health Care Auxiliary	15152.100	9867 Maple St	All land & improvements	2014-2023
24	Chemainus Health Care Foundation	15148.010	9906 Esplanade St	All land	2014-2023
25	Chemainus Health Care Housing Society	15148.005	9910 Esplanade St	All land & improvements	2014-2023
26	Chemainus Rod & Gun Club	15004.005	Rifle Range	All land & improvements	2014-2023
27	Chemainus Rotary Club	15798.101	9758 Chemainus Rd	All land & improvements	2014-2023
28	Chemainus Seniors Drop-In Centre Society	15656.000	9824 Willow St	All land & improvements, except residence	2014-2023
29	Chemainus Theatre Festival Society	15086.200	9574 Bare Point Rd	All land & improvements	2014-2023
30	Chemainus Theatre Festival Society	15105.100	9737 Chemainus Rd	All land & improvements	2014-2023
31	Chemainus Theatre Festival Society	15103- 001	9747 Chemainus Rd	All land & improvements	2019-2023
32	Chemainus Theatre Foundation	15103- 001	Chemainus Rd	50% of land only	2014-2023

Item	Column 1 Owner or Occupant	Column 2 Roll #	Column 3 Location	Column 4 Extent	Column 5 Period
33	Chemainus Valley Historical Society	15054.115	Unit 101 – 9799 Waterwheel Cres	All land & improvements	2016-2023
34	Chesterfield Sports Society	1038.001	Beverly St	All land & improvements	2014-2023
35	Chesterfield Sports Society	1038.002	5847 Chesterfield Ave	All land & improvements	2014-2023
36	Christian Science Society, Duncan	6503.000	6118 Lane Rd	All land & halls around exempt building	2014-2023
37	Clements Centre Society	1095.000	5848 Clements St	All land & improvements	2016-2023
38	Clements Centre Society	1587.000	5856 Clements St	All land & improvements	2014-2023
39	Clements Centre Society	5359.005	6124 Ryall Rd	All land & improvements	2014-2023
40	Clements Centre Society	5359.006	6124 Ryall Rd	All land & improvements	2014-2023
41	Clements Centre Society	00977-000	5814 Banks Rd	All land & improvements	2019-2023
42	Cowichan Agricultural Society & Farmers Institute	1791.020	5855 Clements St	All land & improvements	2014-2023
43	Cowichan District Hospital Foundation	01081-012	101-5822 Garden St	All land & improvements	2019-2023
44	Cowichan Exhibition	5099.000	7380 Trans Canada Hwy	All land & improvements	2014-2023
45	Cowichan Green Community	206.100	Beverly St	All land & improvements	2016-2023
46	Cowichan Neighbourhood House Association	15644-001	Units 1 and 3, 9806 Willow St	All land & improvements	2014-2023
47	Cowichan Rugby Club	8548.000	1860 Herd Rd	All land & improvements	2014-2023
48	Cowichan Valley Arts Council	3504.003	James Street	All leased land and improvements	2022-2023
49	Cowichan Valley Basket Society	1082.000	5810 Garden St	All land & improvements	2014-2023
50	Cowichan Valley Church of the Nazarene	2310.000	3036 Sherman Rd	All land & halls around exempt building	2014-2023
51	Cowichan Valley Division of Family Practice Society	02197-001	3045 Gibbins Rd	All land & improvements	2014-2013
52	Cowichan Valley Hospice Society	1920.000	5860 Banks Rd	All land & improvements	2014-2023
53	Cowichan Valley Minor Hockey Association	15040.002	2876 Fuller Lake Rd	All land & improvements	2014-2023
54	Cowichan Valley Soccer Association	5567.000	6137 Somenos Rd	All land & improvements	2014-2023
55	Cowichan Valley Soccer Association	5999.000	3253 Sherman Rd	All land & improvements	2014-2023
56	Cowichan War Memorial Trustees	5033.000	Mt. Prevost	All land & improvements	2014-2023
57	Crofton Community Centre Society	8333.020	Morgan St	All land & improvements	2014-2023
58	Crofton Community Centre Society	8333.100	8003 York Ave	All land & improvements	2014-2023
59	Crofton Community Centre Society	8338.000	8104 Musgrave St	All land & improvements	2014-2023
60	Crofton Community Centre Society	12395.000	1675 Robert St	All land & improvements	2014-2023
61	Crofton Old School Museum Society	12316.010	1507 Joan Ave	All land & improvements	2014-2023
62	Crofton Seniors Society	12316.011	1507 Joan Ave	All land & improvements	2014-2023
63	Ducks Unlimited	13951.003		All land	2016-2023
64	Ducks Unlimited	17849.001		All land	2016-2023
65	Ducks Unlimited	17849.002		All land	2016-2023
66	Duncan Community Lodge Society	947.000	2246 & 2244 Moose Rd	All land & improvements	2014-2023
67	Duncan-Cowichan Chamber of Commerce	5469.005	2896 Drinkwater Rd	All land & improvements	2014-2023

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68	Duncan Dynamics Gymnastics Club	3504.003	James Street	All leased land and improvements	2022-2023
69	Franciscan Poor Clare Nuns	6038.000	2382 Calais Rd	All land & improvements	2020-2023
70	Freshwater Fisheries Society of B.C.	2246.005	2731 Boys Rd	All land & improvements	2014-2023
71	Friends of Cowichan Cadets Society	8314.000	6722 Beaumont Ave	All land & improvements	2014-2023
72	Harbour View Housing Society	15791.000	2828 Pine St	All land & improvements	2014-2023
73	Harbour View Housing Society	16273.000	9877 Esplanade St	All land & improvements	2014-2023
74	Island Corridor Foundation	172.001	Rail Corridor	All land & improvements	2014-2023
75	Island Corridor Foundation	180.001	Rail Corridor	All land & improvements	2014-2023
76	Island Corridor Foundation	180.002	Rail Corridor	All land & improvements	2014-2023
77	Island Corridor Foundation	184.001	Rail Corridor	All land & improvements	2014-2023
78	Island Corridor Foundation	184.002	Rail Corridor	All land & improvements	2014-2023
79	Island Corridor Foundation	186.001	Rail Corridor	All land & improvements	2014-2023
80	Island Corridor Foundation	899.001	Rail Corridor	All land & improvements	2014-2023
81	Island Corridor Foundation	900.001	Rail Corridor	All land & improvements	2014-2023
82	Island Corridor Foundation	1180.025	Rail Corridor	All land & improvements	2014-2023
83	Island Corridor Foundation	1180.050	Rail Corridor	All land & improvements	2014-2023
84	Island Corridor Foundation	1232.003	Rail Corridor	All land & improvements	2014-2023
85	Island Corridor Foundation	1232.004	Rail Corridor	All land & improvements	2014-2023
86	Island Corridor Foundation	1232.005	Rail Corridor	All land & improvements	2014-2023
87	Island Corridor Foundation	1232.006	Rail Corridor	All land & improvements	2014-2023
88	Island Corridor Foundation	1232.007	Rail Corridor	All land & improvements	2014-2023
89	Island Corridor Foundation	1232.008	Rail Corridor	All land & improvements	2014-2023
90	Island Corridor Foundation	1232.009	Rail Corridor	All land & improvements	2014-2023
91	Island Corridor Foundation	1232.010	Rail Corridor	All land & improvements	2014-2023
92	Island Corridor Foundation	1232.011	Rail Corridor	All land & improvements	2014-2023
93	Island Corridor Foundation	2222.001	Rail Corridor	All land & improvements	2014-2023
94	Island Corridor Foundation	3995.000	Rail Corridor	All land & improvements	2014-2023
95	Island Corridor Foundation	3995.001	Rail Corridor	All land & improvements	2014-2023
96	Island Corridor Foundation	3995.002	Rail Corridor	All land & improvements	2014-2023
97	Island Corridor Foundation	3995.003	Rail Corridor	All land & improvements	2014-2023
98	Island Corridor Foundation	3995.004	Rail Corridor	All land & improvements	2014-2023
99	Island Corridor Foundation	3995.007	Rail Corridor	All land & improvements	2014-2023
100	Island Corridor Foundation	3995.008	Rail Corridor	All land & improvements	2014-2023
101	Island Corridor Foundation	3995.009	Rail Corridor	All land & improvements	2014-2023
102	Island Corridor Foundation	3995.010	Rail Corridor	All land & improvements	2014-2023
103	Island Corridor Foundation	3995.011	Rail Corridor	All land & improvements	2014-2023
104	Island Corridor Foundation	3995.012	Rail Corridor	All land & improvements	2014-2023
105	Island Corridor Foundation	3995.013	Rail Corridor	All land & improvements	2014-2023
106	Island Corridor Foundation	3995.014	Rail Corridor	All land & improvements	2014-2023
107	Island Corridor Foundation	3995.015	Rail Corridor	All land & improvements	2014-2023
108	Island Corridor Foundation	3995.016	Rail Corridor	All land & improvements	2014-2023
109	Island Corridor Foundation	3995.017	Rail Corridor	All land & improvements	2014-2023
110	Island Corridor Foundation	3995.018	Rail Corridor	All land & improvements	2014-2023
111	Island Corridor Foundation	3995.019	Rail Corridor	All land & improvements	2014-2023
112	Island Corridor Foundation	3995.020	Rail Corridor	All land & improvements	2014-2023
113	Island Corridor Foundation	3995.021	Rail Corridor	All land & improvements	2014-2023
114	Island Corridor Foundation	3995.022	Rail Corridor.	All land & improvements	2014-2023
115	Island Corridor Foundation	3996.000	Rail Corridor	All land & improvements	2014-2023

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116	Island Corridor Foundation	18008.002	Rail Corridor	All land & improvements	2014-2023
117	Maple Bay Rowing Club	1640.005	5990 Indian Rd	All land & improvements	2014-2023
118	Maple Bay Rowing Club	8328.000	6735 Beaumont Ave	All land & improvements	2014-2023
119	Maple Bay Yacht Club	9119.000	6337 Genoa Bay Road	50% of Class 8 (Recreation)	2015-2023
120	Mount Brenton Golf Course Ltd.	16321-020	2816 Henry Rd	50% of Class 8 (Recreation)	2018-2023
121	Nature Conservancy of Canada	22.200	1501 Khenipsen Rd	All land & improvements	2014-2023
122	Nature Conservancy of Canada	8595.000	Maple Bay Rd	All land & improvements	2014-2023
123	Nature Conservancy of Canada	8595.001	1241 Maple Bay Rd	All land & improvements	2014-2023
124	Nature Conservancy of Canada	8597.000	Aitken Rd	All land & improvements	2014-2023
125	Nature Trust of BC	173.000	3776 Gibbins Rd	All land & improvements	2022-2023
126	Nature Trust of BC	197.100	Trans Canada Hwy	All land	2014-2023
127	Nature Trust of BC	197.101	Trans Canada Hwy	All land	2014-2023
128	Nature Trust of BC	3931.010	Cowichan Bay	All land	2014-2023
129	Nature Trust of BC	5084.000	Trans Canada Hwy	All land	2014-2023
130	Nature Trust of BC & Ducks Unlimited	200.000	6045 Trans Canada Hwy	All land	2014-2023
131	Nature Trust of BC	1049-001	Beverly St	All land	2018-2023
132	Nature Trust of BC	1242-210	Beverly St	All land	2018-2023
133	Nature Trust of BC	206-200	York Rd	All land	2018-2023
134	New Life Community Baptist Church	476.000	1839 Tzouhalem Rd	All land & halls around exempt building	2014-2023
135	Parkside Academy Society	24018.000	3039 Sprott Road	Leased area	2016-2023
136	Penelakut Development Society	12266-200	8275 Tsussie Rd	All land & improvements	2014-2023
137	Somenos Community Association	5373.000	3248 Cowichan Valley Hwy	All land & improvements	2014-2023
138	St. Peter's Crescent Society	433.000	2004 & 2030 Crescent Rd	All land surrounding exempt buildings	2014-2023
139	The Church of Jesus Christ of Latter-day Saints	477.000	1815 Tzouhalem Rd	All land & halls around exempt building	2014-2023
140	The Duncan Curling Club	6000.000	3191 Sherman Rd	All land & improvements	2014-2023
141	The Oasis Church Society	5038-012	3540 Auchinachie Rd	All land surrounding exempt building	2018-2023
142	The Pentecostal Assemblies of Canada (Chemainus Tabernacle)	15592.000	9471 Chemainus Rd	All land & halls around exempt building	2014-2023
143	The Royal Canadian Legion, Chemainus (Pacific No. 191)	15736.000	9775 Chemainus Rd	All land & improvements	2014-2023
144	The Sword Ministries Society	1313.000	101-5855 York Rd	Leased Area	2020-2023
145	The Trustees of the Chemainus/Crofton Pastoral Charge of the United Church of Canada	15646.000	9814 Willow St	All land & halls around exempt building	2014-2023
146	Trinity Evangelical Lutheran Church	1572.001	2704 James St	All land & halls around exempt building	2014-2023
147	Vancouver Island Providence Community Association (Providence Farm)	16.000	1843 Tzouhalem Rd	All land & improvements (and future subdivisions)	2014-2023
148	Vancouver Island Providence Community Association	16.002	Donnay Drive	All land	2016-2023
149	Vancouver Island Sikh Cultural Society (Sikh Temple, Duncan)	830.000	3210 Sherman Rd	All land & halls around exempt building	2014-2023
150	Vancouver Island Vipassana Association	6474.000	2359 Calais Rd	All land & improvements around exempt building	2022-2023

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151	Vancouver Island Vipassana Association	6355.000	Wicks Rd	All land & improvements	2022-2023
152	Vimy Community Club	2227.000	3968 Gibbins Rd	All land & improvements	2014-2023
153	Westholme School Society	24017.000	2558 Mt Sicker Rd	All land & improvements	2014-2023