



# Corporate Report

NO: R199

COUNCIL DATE: September 25, 2006

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## REGULAR

TO: Mayor & Council

DATE: September 22, 2006

FROM: City Clerk

FILE: 1970-04

SUBJECT: **SECTION 225 TAX EXEMPTION BYLAW NO 16107**  
For properties under Section 225 of the *Community Charter*

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## RECOMMENDATION

That the report be received; and

That Council consider three readings of the “Section 225 Tax Exemption Bylaw 2005 No. 16107”.

## BACKGROUND

The permissive exemptions included in this By-law are heritage properties which fall within Section 225 of the *Community Charter* S.B.C. 2003, Chap. 26, and receive a 100% tax exemption. The legislation provides that a By-law under Section 225 may only come into force once notice of the proposed bylaw has been given and the Bylaw is adopted on or before October 31 in any year, adopted by 2/3 of all Council members.

In previous years, heritage properties were included in the general By-law for permissive exemptions. However, the *Community Charter* provides that only exemptions under Section 225 now require a 2/3 vote of all Council members.

## DISCUSSION

Applications for 4 heritage properties were received.

## **CONCLUSION**

The Section 225 Tax Exemption By-law has 4 properties listed, and requires a 2/3 affirmative vote of all Council members. Public notice will be given in accordance with the Community Charter, following first, second and third reading of the By-law.

In order for the listed properties to receive a tax exemption in 2007, Council must pass this By-law by October 31, 2006.

Margaret Jones  
City Clerk