



The Corporation of the District of North Cowichan

Permissive Tax Exemption Bylaw

BYLAW NO. 4090, 2026

A bylaw to exempt land and/or improvements from municipal taxes in 2027 and future years

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

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. 4090, 2026*".

Permissive Tax Exemption

- 2 Schedule "A" - 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 (2027 – 2034) pursuant to the provisions of Division 7 – General authority for permissive exemptions S224(2) of the *Community Charter*.
- 2.1 Schedule "B" - 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 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 – Community Organizations

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 Permissive Tax Exemption Bylaw No. 3972, 2024, and all amendments thereto, is hereby repealed.
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READ a first time on September 8, 2026.

READ a second time on September 8, 2026.

AMENDED by removing House of Grace, and providing exemptions for Clements Centre Society of 100%, Maple Bay Yacht Club of 50%, Ducks Unlimited of 100%, Chemainus Community Schools Association of 100% and CLT 0003 Community Society of 50%.

READ a third time on September 8, 2026, as amended.

This bylaw was posted to the municipality's public notice places on September 9, 2026, advertised on the municipality's social media site on September 10, 2026, and published in the Cowichan Valley Citizen on September 16, 2026 and the Chemainus Valley Courier on September 17, 2026.

ADOPTED on September 24, 2026.

CORPORATE OFFICER

PRESIDING MEMBER

Schedule "A" - PERMISSIVE TAX EXEMPTION - PLACES OF WORSHIP

Owner or Occupant	Roll #	PID	Location	Extent	Period
Anglican Synod Diocese of BC (St. Michael's & All Angels' Anglican Church)	16124.000	003-642-551	2852 & 2858 Mill St	All land & improvements	2027 - 2034
Anglican Synod Diocese of BC (St. Michael's & All Angels' Anglican Church)	15117.000	009-224-254	Victoria St	All land & improvements	2027 - 2034
Anglican Synod Diocese of BC (St. Peter's Anglican Church)	00362.000	005-678-749	5795 & 5825 Church Rd	All land & improvements	2027 - 2034
Anglican Synod Diocese of BC (St. Peter's Anglican Church)	00001.000	024-587-915	5800 Church Rd	All land & improvements	2027 - 2034
Anglican Synod Diocese of BC (St. Peter's Anglican Church)	00001.000	013-509-047	5800 Church Rd	All land	2027 - 2034
BC Corporation of the Seventh-Day Adventist Church (Duncan)	01881.000	003-133-010	3441 Gibbins Rd	All land & improvements	2027 - 2034
Canadian Baptists of Western Canada (Calvary Baptist Church Society)	16487.000	001-080-393	3318 River Rd	All land & improvements	2027 - 2034
Cowichan Valley Church of God in Christ	06503.000	002-209-276	6118 Lane Rd	All land & improvements	2027 - 2034
Cowichan Valley Church of the Nazarene	02310.000	000-387-592	3036 Sherman Rd	All land & improvements	2027 - 2034
New Life Community Baptist Church	00476.000	002-030-926	1839 Tzouhalem Rd	All land & improvements	2027 - 2034
The Church of Jesus Christ of Latter-day Saints	00477.000	000-127-523	1815 Tzouhalem Rd	All land & improvements	2027 - 2034
The Oasis Church Society	05038-012	029-172-977	3540 Auchinachie Rd	All land	2027 - 2034
The Pentecostal Assemblies of Canada (Chemainus Tabernacle)	15592.000	005-928-206	9471 Chemainus Rd	All land & improvements	2027 - 2034
Chemainus Crofton Pastoral Charge of the United Church of Canada	15646.000	005-852-102	9814 Willow St	All land & improvements	2027 - 2034
Trinity Evangelical Lutheran Church	01572.001	024-214-558	2704 James St	All land & improvements	2027 - 2034
Vancouver Island Sikh Cultural Society (Sikh Temple, Duncan)	00830.000	005-020-450	3210 Sherman Rd	All land & improvements	2027 - 2034
Vancouver Island Vipassana Association	06474.000	002-526-620	2359 Calais Rd	All land & improvements	2027 - 2034
Vancouver Island Vipassana Association	06355.000	001-608-649	Wicks Rd	All land & improvements	2027 - 2034

Schedule "B" - PERMISSIVE TAX EXEMPTION – COMMUNITY ORGANIZATIONS

Owner or Occupant	Roll #	PID	Location	Extent	Period
744 (Cowichan) Squadron Admin Society – Air Cadets	24001.000	004-409-248	3790 Gibbins Rd	All land & improvements	2027
Abbeyfield Houses Society of Duncan	00403.000	004-164-997	5905 Indian Rd	All land & improvements	2027
B.C. S.P.C.A.	05105.060	018-856-586	7550 Bell McKinnon Rd	All land & improvements	2027
BC Forest Museum Society	05469.001	023-378-794	2892 Drinkwater Rd	All land & improvements	2027
BC Forest Museum Society	05977.000	004-328-124	Drinkwater Rd	All land & improvements	2027
Camp Qwanoes	08076.000	009-625-399	Smith Road	All land & improvements	2027
Camp Qwanoes	08630.000	000-031-186	1148 Barnes Rd	All land & improvements	2027
Camp Qwanoes	08630.001	N/A	Water License 106188	All land & improvements	2027
Camp Qwanoes	08630.002	N/A	Water License 108939	All land & improvements	2027
Camp Qwanoes	08630.050	018-006-957	Barnes Rd	All land	2027
Camp Qwanoes	08633.000	006-223-435	1148 Smith Rd	All land & improvements	2027
Camp Qwanoes	08633.001	No PID	#1 - 1148 Smith Rd	All land & improvements	2027
Camp Qwanoes	09542.000	001-258-931	1186 Barnes Rd	All land & improvements	2027
Canadian Red Cross	00823.000	006-741-673	3287B Cowichan Lake Road	All leased land & improvements	2027
Chemainus Community Schools Association	09022-001	032-031-874	8025 Berridge Street	All land & improvements	2027
Chemainus Health Care Auxiliary	15152.100	003-717-551	9867 Maple St	All land & improvements	2027
Chemainus Rod & Gun Club	15004.005	009-863-460	Rifle Range	All land & improvements	2027
Chemainus Rotary Club	15798.101	No PID	9758 Chemainus Rd	All land & improvements	2027
Chemainus Seniors Drop-In Centre Society	15656.000	024-741-787	9824 Willow St	All land & improvements for Class 6	2027
Chemainus Theatre Festival Society	15086.200	025-871-013	9574 Bare Point Rd	All land & improvements	2027
Chemainus Theatre Festival Society	15105.100	017-810-680	9737 Chemainus Rd	All land & improvements	2027
Chemainus Theatre Festival Society	15103-001	018-821-758	9747 Chemainus Rd	All land & improvements	2027
Chemainus Valley Historical Society	15054.115	015-132-838	#101 – 9799 Waterwheel Cres	All land & improvements	2027
Chesterfield Sports Society	01038.001	025-208-292	Beverly St	All land & improvements	2027
Chesterfield Sports Society	01038.002	025-208-306	5847 Chesterfield Ave	All land & improvements	2027
Clements Centre Society	00977-000	006-094-040	5814 Banks Rd	All land & improvements	2027
Clements Centre Society	01587.000	004-285-514	5856 Clements St	All leased land & improvements	2027
Clements Centre Society	01095.000	005-937-744	5848 Clements St	All land & improvements	2027
Clements Centre Society	05359.005	027-590-542	1 - 6124 Ryall Rd	All land & improvements	2027
Clements Centre Society	05359.006	027-590-551	2 - 6124 Ryall Rd	All land & improvements	2027
Clements Centre Society	01791-020	003-445-208	5855 Clements St	All land & improvements	2027
CLT 0003 Community Society	06000-001	032-473-010	3181 Sherman Road	50% of all land & improvements	2027
Cowichan Community Land Trust	07443.000	009-744-541	Rainbow Island	All land & improvements	2027
Cowichan Exhibition	05099.000	001-811-991	7380 Trans Canada Hwy	All land & improvements	2027
Cowichan Green Community	00206.100	029-237-424	2431 Beverly Street	All land & improvements	2027
Cowichan Neighborhood House Association	15644.000&001	000-089-605	9806 Willow St	All land & improvements	2027
Cowichan Rugby Club	08548.000	006-404-235	1860 Herd Rd	All land & improvements	2027

Owner or Occupant	Roll #	PID	Location	Extent	Period
Cowichan Valley Arts Council	03504.003	025-966-677	2685 James Street	All leased land & improvements	2027
Cowichan Valley Basket Society	01082-001	001-411-128	5810 - 5804 Garden St	All land & improvements	2027
Cowichan Valley Hospice Society	01920.000	002-692-643	5860 Banks Rd	All land & improvements	2027
Cowichan Valley Soccer Association	05567.000	004-110-358	6137 Somenos Rd	All land & improvements	2027
Cowichan Valley Soccer Association	05999.000	003-809-471	3253 Sherman Rd	All land & improvements	2027
Crofton Community Centre Society	12395.000	001-209-868	1675 Robert St	All land & improvements	2027
Crofton Community Centre Society	08338.000	008-630-640	8104 Musgrave St	All land & improvements	2027
Crofton Community Centre Society	08333.020	027-202-127	Morgan St	All land & improvements	2027
Crofton Community Centre Society	08333.100	002-863-472	8003 York Ave	All land & improvements	2027
Crofton Old School Museum Society	12316.010	008-328-765	1507 Joan Ave	All land & improvements	2027
Crofton Seniors Society	12316.011	008-328-765	1507 Joan Ave	All land & improvements	2027
District of North Cowichan	05710.201	031-938-906	6454 Ford Road	All land & improvements	2027
Ducks Unlimited	17849.001	009-739-777	District Lot 2A	All land	2027
Ducks Unlimited	17849.002	009-739-785	District Lot 2A	All land	2027
Ducks Unlimited	13951.003	009-739-718	Swallowfield Road	All land	2027
Ducks Unlimited	13951.015	029-153-425	Swallowfield Road	All land	2027
Ducks Unlimited	13951.025	029-153-433	Swallowfield Road	All land	2027
Ducks Unlimited	13951.035	029-153-441	Crofton Road	All land	2027
Ducks Unlimited	19301-000	029-980-275	Somenos Lake	All Land	2027
Duncan Community Lodge Society	00947.002	032-199-228	2246 & 2244 Moose Rd	All land & improvements	2027
Duncan Curling Club	06000.002	032-473-028	3191 Sherman Rd	All land & improvements	2027
Duncan Dynamics Gymnastics Club	03504-003	000-746-703	2685 James Street	All leased land & improvements	2027
Duncan-Cowichan Chamber of Commerce	05469.005	028-998-910	2896 Drinkwater Rd	All land & improvements	2027
Freshwater Fisheries Society of B.C.	02246.005	001-097-547	2731 Boys Rd	All land & improvements	2027
Friends of Cowichan Cadets Society	08314.000	008-630-607	6722 Beaumont Ave	All land & improvements	2027
Harbour View Housing Society	16273.000	001-622-552	9877 Esplanade St	All land & improvements	2027
Harbour View Housing Society	15791.000	005-434-653	2828 Pine St	All land & improvements	2027
Island Corridor Foundation	00172.001	013-684-761	Rail Corridor	All land & improvements	2027
Island Corridor Foundation	00180.001	013-688-219	Rail Corridor	All land & improvements	2027
Island Corridor Foundation	00180.002	013-684-795	Rail Corridor	All land & improvements	2027
Island Corridor Foundation	00184.001	013-688-162	Rail Corridor	All land & improvements	2027
Island Corridor Foundation	00184.002	013-688-171	Rail Corridor	All land & improvements	2027
Island Corridor Foundation	00186.001	013-685-171	Rail Corridor	All land & improvements	2027
Island Corridor Foundation	00899.001	013-684-973	Rail Corridor	All land & improvements	2027
Island Corridor Foundation	00900.001	013-685-279	Rail Corridor	All land & improvements	2027
Island Corridor Foundation	01180.025	009-750-649	Rail Corridor	All land & improvements	2027

Owner or Occupant	Roll #	PID	Location	Extent	Period
Island Corridor Foundation	01180.050	003-387-232	Rail Corridor	All land & improvements	2027
Island Corridor Foundation	01232.003	013-685-538	Rail Corridor	All land & improvements	2027
Island Corridor Foundation	01232.004	013-685-562	Rail Corridor	All land & improvements	2027
Island Corridor Foundation	01232.005	013-685-597	Rail Corridor	All land & improvements	2027
Island Corridor Foundation	01232.006	013-878-727	Rail Corridor	All land & improvements	2027
Island Corridor Foundation	01232.007	023-119-624	Rail Corridor	All land & improvements	2027
Island Corridor Foundation	01232.008	023-119-632	Rail Corridor	All land & improvements	2027
Island Corridor Foundation	01232.009	023-119-641	Rail Corridor	All land & improvements	2027
Island Corridor Foundation	01232.010	023-119-659	Rail Corridor	All land & improvements	2027
Island Corridor Foundation	01232.011	023-119-667	Rail Corridor	All land & improvements	2027
Island Corridor Foundation	02222.001	013-685-414	Rail Corridor	All land & improvements	2027
Island Corridor Foundation	03995.000	010-144-633	Rail Corridor	All land & improvements	2027
Island Corridor Foundation	03995.000	005-029-899	Rail Corridor	All land & improvements	2027
Island Corridor Foundation	03995.000	009-919-031	Rail Corridor	All land & improvements	2027
Island Corridor Foundation	03995.000	009-919-821	Rail Corridor	All land & improvements	2027
Island Corridor Foundation	03995.000	010-111-743	Rail Corridor	All land & improvements	2027
Island Corridor Foundation	03995.001	No PID	Rail Corridor	All land & improvements	2027
Island Corridor Foundation	03995.002	023-501-89	Rail Corridor	All land & improvements	2027
Island Corridor Foundation	03995.003	023-640-171	Rail Corridor	All land & improvements	2027
Island Corridor Foundation	03995.004	023-635-738	Rail Corridor	All land & improvements	2027
Island Corridor Foundation	03995.007	023-636-092	Rail Corridor	All land & improvements	2027
Island Corridor Foundation	03995.008	023-892-226	Rail Corridor	All land & improvements	2027
Island Corridor Foundation	03995.009	023-887-532	Rail Corridor	All land & improvements	2027
Island Corridor Foundation	03995.010	023-884-142	Rail Corridor	All land & improvements	2027
Island Corridor Foundation	03995.011	023-884-355	Rail Corridor	All land & improvements	2027
Island Corridor Foundation	03995.012	023-894-555	Rail Corridor	All land & improvements	2027
Island Corridor Foundation	03995.013	023-899-531	Rail Corridor	All land & improvements	2027
Island Corridor Foundation	03995.014	023-911-590	Rail Corridor	All land & improvements	2027
Island Corridor Foundation	03995.015	024-070-297	Rail Corridor	All land & improvements	2027
Island Corridor Foundation	03995.016	024-120-880	Rail Corridor	All land & improvements	2027
Island Corridor Foundation	03995.017	024-025-895	Rail Corridor	All land & improvements	2027
Island Corridor Foundation	03995.018	024-025-569	Rail Corridor	All land & improvements	2027
Island Corridor Foundation	03995.019	024-040-240	Rail Corridor	All land & improvements	2027
Island Corridor Foundation	03995.020	024-157-180	Rail Corridor	All land & improvements	2027
Island Corridor Foundation	03995.021	024-209-619	Rail Corridor	All land & improvements	2027
Island Corridor Foundation	03995.022	024-786-055	Rail Corridor	All land & improvements	2027
Island Corridor Foundation	03995.100	024-040-240	Rail Corridor	All land & improvements	2027

Owner or Occupant	Roll #	PID	Location	Extent	Period
Island Corridor Foundation	03995.200	010-380-302	Rail Corridor	All land & improvements	2027
Island Corridor Foundation	03996.000	No PID	Rail Corridor	All land & improvements	2027
Island Corridor Foundation	18008.002	023-636-092	Rail Corridor	All land & improvements	2027
Maple Bay Rowing Club	01640.005	003-868-354	5990 Indian Rd	All land & improvements	2027
Maple Bay Rowing Club	08328.000	008-635-919	6735 Beaumont Ave	All land & improvements	2027
Maple Bay Yacht Club	09119.000	003-507-718	6337 Genoa Bay Road	50% of Class 8	2027
Maple Bay Yacht Club	09119.001	No PID	Genoa Bay	50% of Class 8	2027
Maple Bay Yacht Club	09119.002	No PID	Genoa Bay Rd	50% of Class 8	2027
Mount Brenton Golf Course Ltd.	16321-020	015-797-309	2816 Henry Rd	50% of Class 8	2027
Nature Conservancy of Canada	00022.200	004-106-890	1501 Khenipsen Rd	All land & improvements	2027
Nature Conservancy of Canada	08595.000	006-321-879	Maple Bay Rd	All land & improvements	2027
Nature Conservancy of Canada	08595.001	000-977-543	1241 Maple Bay Rd	All land & improvements	2027
Nature Conservancy of Canada	08597.000	006-321-917	Aitken Rd	All land & improvements	2027
Nature Trust of BC	00173.000	009-648-402	3776 Gibbins Rd	All land & improvements	2027
Nature Trust of BC	00197.100	001-267-400	Trans Canada Hwy	All land	2027
Nature Trust of BC	00197.101	001-267-469	Trans Canada Hwy	All land	2027
Nature Trust of BC	03931.010	003-103-684	Cowichan Bay	All land	2027
Nature Trust of BC	05084.000	000-558-591	Trans Canada Hwy	All land	2027
Nature Trust of BC	01049-001	018-678-793	Beverly St	All land	2027
Nature Trust of BC	01242-020	030-320-798	Beverly St	All land	2027
Nature Trust of BC	00200.000	000-627-275	6045 Trans Canada Hwy	All land	2027
Somenos Community Association	05373.000	007-107-196	3248 Cowichan Valley Hwy	All land & improvements	2027
St. Peter's Crescent Society	00433.000	003-383-059	2004 & 2030 Crescent Road	All land	2027
Steeple's Housing Society	15148.020	030-184-452	9910 Esplanade Street	All land & improvements	2027
The Royal Canadian Legion, Chemainus	15736.000	005-736-609	9775 Chemainus Rd	All land & improvements	2027
The Sword Ministries Society	01313.000	005-335-353	#101-5855 York Rd	All leased land & improvements	2027
Vancouver Island Providence Community Association	00016.002	029-400-503	Donnay Drive	All land & improvements	2027
Vancouver Island Providence Community Association	00016.000	023-166-886	1843 Tzouhalem Rd	All land & improvements	2027
Vimy Community Club	02227.000	001-132-083	3968 Gibbins Rd	All land & improvements	2027
Westholme School Society	24017.000	004-286-197	2558 Mt Sicker Rd	All land & improvements	2027