
District of Lantzville

REPORT TO CHIEF ADMINISTRATIVE OFFICER

Meeting Date: October 08 , 2025

SUBJECT: District of Lantzville 2026-2030 Property Tax Exemption Bylaw No. 417, 2025

PURPOSE

For Council to consider providing relief to eligible charitable, recreational and philanthropic organizations operating in the District of Lantzville (District) for the 2026-2030 property taxation year.

RECOMMENDATION

THAT “District of Lantzville 2026-2030 Property Tax Exemption Bylaw No. 417, 2025” be given first reading.

THAT “District of Lantzville 2026-2030 Property Tax Exemption Bylaw No. 417, 2025” be given second reading.

THAT “District of Lantzville 2026-2030 Property Tax Exemption Bylaw No. 417, 2025” be given third reading.

ALTERNATIVES AND IMPLICATIONS

Other action as directed by Council.

BACKGROUND/RELEVANT HISTORY

In accordance with sections 220 – 226 of the *Community Charter*, Council may grant permissive exemptions from property taxes to eligible properties. These sections permit exemptions from municipal taxes, and there are similar provisions in other taxing authority legislation to extend the permissive exemption to those levies.

The *Community Charter* also requires the District to publish notice of Council’s intention to adopt a permissive tax exemption bylaw. This notice must identify the property, the proposed exemption, the term of the exemption, and provide an estimate of the amount of taxes being exempted. The bylaw must be adopted by October 31st in the year before which the exemption applies.

Properties eligible for exemption in the District of Lantzville include the following:

Public worship property

- St. Philip’s by the Sea Anglican Church.

Property owned or held by charitable/service club/recreational/philanthropic organizations used for public recreation, charitable or philanthropic purposes

- Community Use Building “A” at 7232 Lantzville Road, which the District leases to the Lantzville Historical Society 490 sq. ft. (5%) of total assessment.

- Community Use Building “A” at 7232 Lantzville Road, which the District leases to Amelia House Playschool 12% of the total building and 29% (12,284 sq. ft.) of the land.
- The Royal Canadian Legion Seaview Centennial Branch #257 at 7225 Lantzville Road.
- Boys and Girls Club Central Vancouver Island 32% of total tax levy at 7221 Lantzville Road.

ATTACHMENTS

Attachment 1: District of Lantzville 2026-2030 Property Tax Exemption Bylaw No. 417, 2025

Attachment 2: District of Lantzville Permissive Tax Exemption Bylaw Notice

ANALYSIS/RATIONALE

Bylaw No. 417, 2025 proposes a five-year permissive tax exemption for the properties listed below.

The permissive tax exemption bylaw may only be adopted after public notice of the proposed bylaw in accordance with section 94 and section 227 of the *Community Charter*. All permissive tax exemptions are also listed in the District’s Annual Report. The *Community Charter* allows council to grant permissive tax exemptions for a maximum term of 10 years.

Public notice will be provided in accordance with section 94 and section 227 of the *Community Charter*, which is met by two advertisements in the local newspaper (October 01 and 08, 2025) and posting on the District bulletin board and website. Additionally, this report will be available for review by the public in the October 8, 2025, Regular Council meeting agenda package and available on the District website.

Financial/Budget Implications

The following properties were granted permissive tax exemptions for 2025 and estimates of property tax amounts to be exempted for 2026 to 2028 are provided below:

Roll	Organization	2026	2027	2028	2029	2030
350 07917.000	Anglican Synod Diocese of B.C. (St. Philip’s by the Sea Anglican Church)	1,491	1,580	1,675	1,776	1,882
350 07919.500	Lantzville Historical Society (Community Use Building A) 5% of total tax levy	352	373	395	419	444
350 07919.500	Amelia House Playschool (Community Use Building A) 29% of total land tax levy 12% of total improvement levy	1,967	2,085	2,210	2,343	2,484
350 07906.500	Royal Canadian Legion Seaview Centennial Branch #257	4,172	4,422	4,687	4,969	5,267
350 07907.000	BGC Central Vancouver Island (The Boys and Girls’ Club) 32% of total tax levy	2,514	2,664	2,824	2,994	3,173
		\$10,496	\$11,124	\$11,791	\$12,501	\$13,250

Prepared by:

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Date: October 8, 2025