



BYLAW NO. 1980

2025-2027 PERMISSIVE TAX EXEMPTIONS

A Bylaw to establish Permissive Exemptions from Property Taxation for the 2025-2027 Taxation years

WHEREAS Section 224 and 225 of the *Community Charter* provides that Council may exempt certain lands and/or improvements from taxation.

NOW THEREFORE the Council of the Town of Smithers, in open meeting assembled, enacts as follows:

1. REPEALS:

This bylaw repeals "Bylaw No. 1920 – 2022 and 2024 Permissive Tax Exemptions" and any other amendments thereto.

2. PERMISSIVE TAX EXEMPTIONS:

The following properties or portions of properties situated in the Town of Smithers, Province of British Columbia, shall be and are exempt from property taxation by the Town of Smithers, for the 2025-2027 taxation (calendar) years; except for Roll Number 410-000 which is exempt from taxation by the Town of Smithers for the 2025 taxation (calendar) year only:

When ownership changes and the property or portions of properties are no longer used for the reason of the permitted exemption, exemption from taxation will cease.

A. NON-PROFIT ORGANIZATIONS {Section 224 (2) (a)} for the 2025 - 2027 tax years

- a) Roll #0154-020, Bulkley Valley Museum Society, 3704 First Avenue
Lots 1-2, Block 41, Plan PRP1054, District Lot 5289, Range 5, Coast Range 5 Land District, PID 013-658-123, 013-658-115; Old St. James Church leased by the Bulkley Valley Museum Society and used for cultural and not-for-profit purposes. 100% of the land assessment and 100% of the building assessment is to be exempt.

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- b) Roll #0238-200, Wet'suwet'en Treaty Office Society, 3873 First Avenue
Parcel E, Block 55, Plan PRP1054, District Lot 5289, Range 5, Coast Range 5 Land District, (See TJ9652), PID 023-115-483; used for cultural and not-for-profit purposes. 100% of the land assessment and 100% of the building assessment is to be exempt.
- c) Roll #0411-000, Bulkley Valley Museum Society, 1027 Aldous Street
Lot B (SEE BV380325), Block 74, Plan 1054, District Lot 5289, Range 5, Coast Range 5 Land District, PID 025-742-841; Town of Smithers property leased to Bulkley Valley Museum Society (second floor storage) and used for cultural and not-for-profit purposes. 100% of the land assessment and 100% of the building assessment is to be exempt.
- d) Roll #1223-900, Smithers Central Park Building, 1425 Main Street
Lot A, Plan PRP12707, District Lot 865, Range 5, Coast Range 5 Land District, except Plan PRP47494, PID 016-275-055; leased by the Central Park Building Society and used for cultural and not-for-profit purposes. 100% of the land assessment and 100% of the building assessment is to be exempt.
- e) Roll #7002-195 Bulkley Valley Search and Rescue Society, 6340 Ventura Boulevard
Range 5, Coast Range 5 Land District, operated by the Bulkley Valley Search and Rescue Society and used for not-for-profit purposes. 100% of the land assessment and 100% of the building assessment is to be exempt.
- f) Roll #7000-800, Wet'suwet'en Treaty Office Society, 7620 Highway 16
Section 11, Township 1A, Plan 4130, District Lot 1, Range 5, Coast Range 5 Land District, PID 011-648-171; used for cultural and not-for-profit purposes. 100% of the land assessment and 100% of the building assessment is to be exempt in 2022.

B. Partnering Agreement {Section 225 (2) (a)} for the 2025 - 2027 tax years

- a) Roll #0655-000, Gordon William Park, Cenovus Energy, 3813 Highway 16
Lot 27 Block 107 District Lots 865 and 5289 Range 5 Coast District Plan 1054, PID 011-451-165; Lot 28 Block 107 District Lots 865 and 5289 Range 5 Coast District Plan 1054, PID 011-451-181; and Lot 29 Block 107 District Lots 865 and 5289 Range 5 Coast District Plan 1054, PID 011-451-190 used for park purposes. 100% of the land assessment and 100% of the building assessment.

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C. NON-PROFIT ORGANIZATIONS {Section 224 (2) (a)} for the 2025 tax year

- a) Roll #0410-000, Smithers Art Gallery Association, 3866 Railway Avenue
Lot A, Plan 8556, District Lot 5289, Range 5, Coast Range 5 Land District, PID
007-495-196; Town of Smithers property leased to Smithers Art Gallery
Association and used for cultural and not-for-profit purposes. 100% of the land
assessment and 100% of the building assessment is to be exempt.

3. ADMINISTRATIVE PROVISIONS

This Bylaw may be cited for all purposes as "Bylaw No. 1980 – 2025 - 2027
Permissive Tax Exemptions".

READ A FIRST TIME THIS DAY OF 202 .

READ A SECOND TIME THIS DAY OF 202 .

READ A THIRD TIME THIS 8 DAY OF 202 .

ADOPTED THIS DAY OF 202 .

The Corporate Seal of the Town of Smithers
was hereto affixed in the presence of:

Gladys Atrill
Mayor

Michael Dewar
Chief Administrative Officer

CERTIFIED A TRUE AND CORRECT
COPY of "Bylaw No. 1980 – 2025 – 2027
Permissive Tax Exemptions"

David Schroeter
Corporate Officer