



CITY OF PORT ALBERNI

Permissive Tax Exemption Bylaw No. 5090, 2023

(with amendments to October 14, 2025)

Consolidated for Convenience Only

This consolidation is not a legal document. Certified copies of the original bylaws should be consulted for all interpretations and applications of the bylaws of this subject.

This Bylaw has been consolidated for convenience only and includes amendments from:

Bylaw No. 5090-1 – adopted October 28, 2024 – Repealed

Bylaw No. 5115 – adopted October 28, 2024 – Repealed

Bylaw No. 5090-2 – adopted October 14, 2025

CITY OF PORT ALBERNI

BYLAW NO. 5090

**A BYLAW TO EXEMPT CERTAIN LANDS AND
IMPROVEMENTS FROM TAXATION**

Whereas Section 224 of the *Community Charter*, RSBC 2003 provides that the Council may by bylaw, in accordance with the section, exempt land or improvements or both from taxation under Section 197 (1) (a) of the *Community Charter* to the extent, for the period and subject to the conditions provided in the bylaw, and;

Whereas Council deems it appropriate to exempt certain properties from taxation;

NOW THEREFORE THE MUNICIPAL COUNCIL OF THE CITY OF PORT ALBERNI IN OPEN MEETING ASSEMBLED ENACTS AS FOLLOWS:

1. Title

This Bylaw may be known and cited for all purposes as "**Permissive Tax Exemption Bylaw No. 5090, 2023**".

2. Exempted Properties

The lands, and all improvements thereon unless otherwise indicated, as set out in Schedule "A" are exempted from taxation for the period prescribed in Schedule "A" in accordance with Section 224 (2) of the *Community Charter*.

READ A FIRST TIME this 25th day of September, 2023.

READ A SECOND TIME this 25th day of September, 2023.

READ A THIRD TIME this 25th day of September, 2023.

PUBLIC NOTICE PROVIDED PURSUANT TO SECTION 94 OF THE *COMMUNITY CHARTER*.

ADOPTED this 23rd day of October, 2023.

Mayor

Corporate Officer

Bylaw No. 5090-1 replaces Schedule "A"
Bylaw No. 5115 adds Alberni Valley Makerspace to Schedule "A" (2025-2027)
Bylaw No. 5090-2 replaces Schedule "A"

BYLAW NO. 5090 SCHEDULE "A"

DESCRIPTION OF NEW PERMISSIVE TAX EXEMPTIONS 2024-2027

NAME OF ORGANIZATION AND APPLICABLE AUTHORITY OF THE COMMUNITY CHARTER	CONDITION OF PERMISSIVE TAX EXEMPTION	PROPERTY DESCRIPTION	PERIOD OF EXEMPTION
Alberni Athletic Association <i>224 (2) (i) public athletic or recreational purposes</i>	100%	Lot A, DL 92, Plan EPP6009 (3727 Roger Street) Folio 092-0691-04	January 1, 2024 – December 31, 2027
Alberni Clayoquot Continuing Care Society – Fir Park Village <i>224 (2) (h) land surrounding a seniors' home</i> <i>224 (2) (j) licensed community care facility</i>	100%	Lot B, DL 1, Plan 32448 (4411 Wallace Street) Folio 001-3931-00	January 1, 2024 - December 31, 2027
Alberni Clayoquot Continuing Care Society – Echo Village <i>224 (2) (h) land surrounding a hospital</i>	100%	Lot A, DL 1, Plan VIS5964 (4200 10th Avenue) Folio 001-3556-10	January 1, 2024 - December 31, 2027
Alberni Clayoquot Continuing Care Society – Echo Village <i>224 (2) (h) land surrounding a hospital</i>	66.67%	Lot 1, DL1, Plan VIP5330 (under power lines adjacent to Wallace St) Folio 990-0511-40	January 1, 2024 - December 31, 2027
Alberni Community and Women's Services Society (SAGE Haven Society) <i>224 (2) (a) charitable or not for profit organization</i>	100% of Folio 013-0399-01 61% of Folio 001-0874-00	Lot A, DL 13, Plan 64605 Folio 013-0399-01 Portion of Lot 1, DL 1, Plan VIP56667 Folio 001-0874-00	January 1, 2024 - December 31, 2027
Alberni District Fall Fair <i>224 (2) (a) charitable or not for profit organization</i>	100% (Land) of Folio 092-0691-10 87.5% (Improvement) of Folio 092-0694-00 100% (Land) of Folio 092-0696-10 100% (Land) of Folio 990-0511-10 As outlined on Schedules A-2.1 & A-2.2	DL 92, Plan VIP27429 (3737 Rogers St) PID: 002-113-872 Folio 092-0691-10 Portion of Lot 2, DL 92, Plan 29389 (4102 Hollywood St) Folio 092-0694-00 LT 2, DL 92, Plan VIP29389 (4480 Vimy St) PID: 001-393-821 Folio 092-0696-10 DL 1, Plan VIP5330 (Anderson Ave) PID 001-510-380 Folio 990-0511-10	January 1, 2024 - December 31, 2027
Alberni Valley Alano Club <i>224 (2) (a) charitable or not for profit organization</i>	100%	Lot B, Block 86, DL 1, Plan VIP33737 (3028 2nd Avenue) Folio 001-3941-00	January 1, 2024 - December 31, 2027

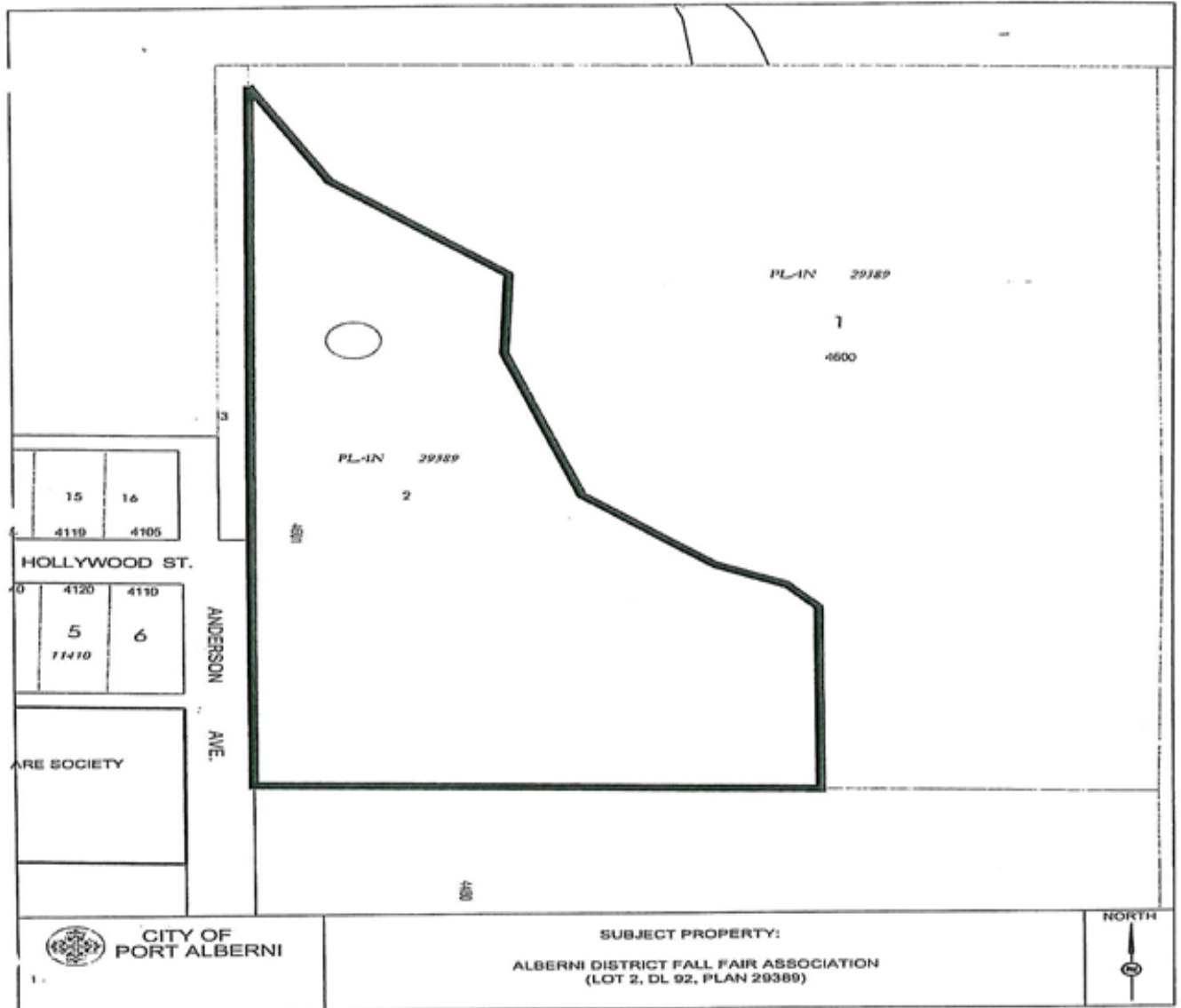
NAME OF ORGANIZATION AND APPLICABLE AUTHORITY OF THE COMMUNITY CHARTER	CONDITION OF PERMISSIVE TAX EXEMPTION	PROPERTY DESCRIPTION	PERIOD OF EXEMPTION
Alberni Valley Childcare Society <i>224 (2) (a) charitable or not for profit organization</i>	100%	Portion of Lot 15, Block 5, DL 1, Plan 11410 (4222 Cedarwood Street) - Stepping Stones Too Folio 001-3107-02 Lot 5, DL 1, Plan 15331 (2554 10 th Ave) (part of playground / Kaleidoscope park) Folio 001-3409-00 Lot 6, DL 1, Plan 15331 (4325 Neil St) (Child care and therapy center) Folio 001-3410-00	January 1, 2024 - December 31, 2027
Alberni Valley Curling Club <i>224 (2) (i) public athletic or recreational organization</i>	100%	Portion of Lot 1, DL 1, Plan 14814 Folio 001-3380-01	January 1, 2024 - December 31, 2027
Alberni Valley Hospice Society (Ty Watson House) <i>224 (2) (j) organization operating & licensed under the Community Care and Assisted Living Act; 224 (2) (a) charitable or not for profit organization</i>	100%	Lots 23-24, Block 67, DL 1, Plan 197B (2649 2nd Avenue) - Ty Watson House Folio 001-0821-00	January 1, 2024 - December 31, 2027
Alberni Valley Hospice Society <i>224 (2) (a) charitable or not for profit organization</i>	98%	Lot A, DL 1, Plan 23217 (2579 10 th Ave) – Main office Folio 001-3581-00	January 1, 2024 - December 31, 2027
Alberni Valley Junior Baseball Association <i>224 (2) (i) public athletic or recreational purposes</i>	100%	Portion of Lot A, DL 13, Plan 29927 (4000 Compton Road) Folio 013-0434-13	January 1, 2024 - December 31, 2027
Alberni Valley Makers Space <i>224 (2) (a) charitable or not for profit organization</i>	97%	Lot 1, DL 1, Plan VIP721R (101-3620 3 rd Avenue) Folio 990-0101-02	January 1, 2025 - December 31, 2027
Alberni Valley Minor Hockey Association <i>224 (2) (i) public athletic or recreational purposes</i>	100%	Office within Multiplex Portion of Lot 1, Plan 5330 (3737 Roger Street) Folio 092-0691-03	January 1, 2024 - December 31, 2027
Alberni Valley Minor Softball Association <i>224 (2) (i) public athletic or recreational purposes</i>	100%	Portion of Lot A, DL 92, Plan 31446 (4200 Wood Avenue) 4480 Vimy St Folio 092-0696-01	January 1, 2024 - December 31, 2027
Alberni Valley Rescue Squad <i>224 (2) (a) charitable or not for profit organization</i>	100%	Lot 2, DL 137, Plan 52779 (4790 Tebo Avenue) Folio 014-0511-00	January 1, 2024 - December 31, 2027
Alberni Valley Senior Citizens' Homes (Wallace St.) <i>224 (2) (h) land surrounding a senior's home under Sec 220 (1) (i)</i>	100%	Lot A, DL 1, Plan 32448 (4467 Wallace Street) - Pioneer Towers Folio 001-3930-00	January 1, 2024 - December 31, 2027

NAME OF ORGANIZATION AND APPLICABLE AUTHORITY OF THE COMMUNITY CHARTER	CONDITION OF PERMISSIVE TAX EXEMPTION	PROPERTY DESCRIPTION	PERIOD OF EXEMPTION
Alberni Athletics Soccer Association <i>224 (2) (i) public athletic or recreational purposes</i>	100%	Portion of Lot A, DL 92, Plan 31446 (4200 Wood Avenue) Folio 092-0696-02	January 1, 2024 - December 31, 2027
BC SPCA <i>224 (2) (e) Partnering agreement providing a municipal service; 224 (2) (a) charitable or not for profit organization</i>	100%	Part of Lot B, DL 14, Plan 31798, Part of Lot A, DL 137, Plan 62423, Part of DL 143 (4936 Broughton Street) Folio 143-0100-01 & 143-0100-02	January 1, 2024 - December 31, 2027
Bread of Life Centre <i>224 (2) (a) charitable or not for profit organization</i>	100%	Lot A, DL 1, Plan 30733 (3130 3 rd Avenue) Folio 001-3910-00	January 1, 2024 - December 31, 2027
Canadian Mental Health Association, Port Alberni Branch <i>224 (2) (a) charitable or not for profit organization</i>	100%	Lots 1-3, Block 85, DL 1, Plan 197 (3174 & 3178 2nd Avenue) Folio 001-0943-00 & 001-0944-00	January 1, 2024 - December 31, 2027
Canadian Mental Health Association, Port Alberni Branch (King George Apartments) <i>224 (2) (a) charitable or not for profit organization</i>	100%	Lot 1, DL 1, Plan VIP33433 (3131 5th Avenue) Folio 001-3939-00	January 1, 2024 - December 31, 2027
Canadian Mental Health Association, Port Alberni Branch- Care Taker Residence <i>224 (2) (a) charitable or not for profit organization</i>	100%	Lot 1, DL 1, Plan VIP33433 (4720 Pemberton Rd) Folio 001-3559-01 Lot 3, Blk 14, Sec 11, Plan 8444 (5095 Pineo Rd) Folio 011-0265-00 Lot 12, DL 13, Plan VIP87 (124-4000 Compton Rd) Folio 013-0434-12 Blk C, DL 1, Plan 6407 (4250 Wallace St) Folio 001-2430-00 Lot 131, DL 14 (5081 Bishop Ave) Folio- 014-0489-00	January 1, 2024 - December 31, 2027
Central Park – Gaiga Square <i>224 (2) (e) Partnering agreement providing a municipal service</i>	100%	Lot A, DL 1, Plan VIP32610 (3009 3rd Avenue) Folio 001-3932-00	January 1, 2024 - December 31, 2027
Community Arts Council of the Alberni Valley <i>224 (2) (a) charitable or not for profit organization</i>	81%	DL 118, Except Plan VIP28514N LSLCNCNMBR AHQ7 (7 - 5440 Argyle) Folio 990-0503-07	January 1, 2024 - December 31, 2027

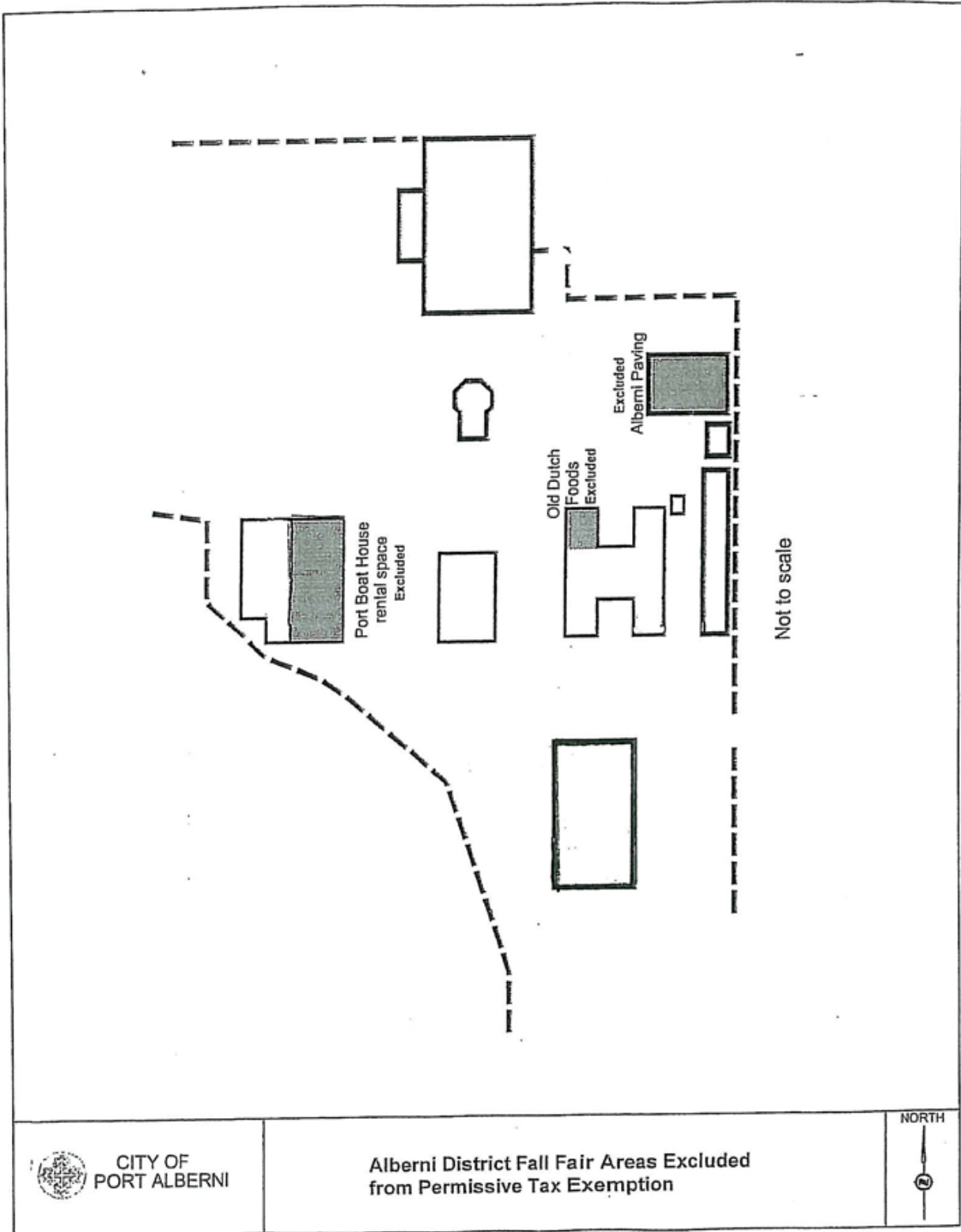
NAME OF ORGANIZATION AND APPLICABLE AUTHORITY OF THE COMMUNITY CHARTER	CONDITION OF PERMISSIVE TAX EXEMPTION	PROPERTY DESCRIPTION	PERIOD OF EXEMPTION
Echo Sunshine Club <i>224 (2) (i) public athletic or recreational purposes</i>	100%	Portion of Lot 1, DL 1, Plan 5330 (4255 Wallace Street) Folio 990-0513-02	January 1, 2024 - December 31, 2027
Hupacasath First Nation (Ooh-Ah-Tluk-Kuu-Wil Society) <i>224 (2) (i) public athletic or recreational purposes</i>	100%	Lot A, DL 11, Plan VIP1285 (4890 Beaver Creek Rd) Folio 011-0159-00	January 1, 2024 - December 31, 2027
Mount Arrowsmith Skating Club <i>224 (2) (i) public athletic or recreational purposes</i>	100%	Office within Multiplex Portion of Lot 1, Plan 27429 (3737 Roger Street) Folio 092-0691-02	January 1, 2024 - December 31, 2027
Port Alberni Aquatic - Tsunami Swim Club <i>224 (2) (i) public athletic or recreational purposes</i>	100%	Portion of Lot 1, DL 1, Plan 5330 (4255 Wallace Street) Folio 990-0513-03	January 1, 2024 - December 31, 2027
Port Alberni Association for Community Living <i>224 (2) (a) charitable or not for profit organization</i>	100%	Lot 13, Block 86, DL 1, Plan 197 (3009 1st Avenue), Folio 001-0971-00 Lot 15, Blk 86, DL 1, Plan 197 (3008 2nd Avenue), Folio 001-3703-00 Lot 57, DL 92, Plan 39317 (3585 Huff Drive), Folio 092-0417-00 Lot 2, Block 45, DL 1, Plan 197 (4471 Margaret Street) Folio 001-0034-00 Lot 14-15, Block 2, DL 1, Plan VIP11410 (4521 Dogwood Street) Folio 001-3048-00 Lot 2, DL 1, Plan EPP110837 (5155 Argyle St.), Folio 001-3385-10	January 1, 2024 - December 31, 2027
Port Alberni Black Sheep Rugby Club <i>224 (2) (i) public athletic or recreational purposes</i>	96.3% of Class 6 and Class 8. Caretaker's suite not exempt (Class 1)	Lot A, DL 91, Plan 63503 (3420 Argyle Street) Folio 091-0077-05	January 1, 2024 - December 31, 2027
Port Alberni Gymnastics Association <i>224 (2) (i) public athletic or recreational purposes</i>	100%	Lot 1, DL 91, Plan 60758 (3450 Argyle Street) Folio 091-0077-10	January 1, 2024 - December 31, 2027
Port Alberni Lawn Bowling Club <i>224 (2) (i) public athletic or recreational purposes</i>	89.64% of Class 6 and Class 8	Portion of Lot 1, DL 1, Plan 5330 (4255 A Wallace Street) Folio 990-0513-01	January 1, 2024 - December 31, 2027

NAME OF ORGANIZATION AND APPLICABLE AUTHORITY OF THE COMMUNITY CHARTER	CONDITION OF PERMISSIVE TAX EXEMPTION	PROPERTY DESCRIPTION	PERIOD OF EXEMPTION
Port Alberni Maritime Heritage Society (Marine Interpretive/Discovery Centre/Lighthouse) <i>224 (2) (a) charitable or not for profit organization</i>	100%	Portion of DL 1 adjacent to Plan 11583, Block 112A - located on the Pier at Harbour Quay Marina (2900 Harbour Road) 2908 sq.ft. (Maritime Interpretive Centre/Lighthouse) Folio 001-3167-02	January 1, 2024 - December 31, 2027
Port Alberni Maritime Heritage Society (Bamfield LifeBoat) <i>224 (2) (a) charitable or not for profit organization</i>	1.4% of total improvements As outlined on schedule A-3	Lot A, DL 1 and 118, Plan 73300 (5425 Argyle Street) (Banfield Lifeboat and Canopy Structure) Folio 001-1168-10	January 1, 2024 - December 31, 2027
Portal Players Dramatic Society <i>224 (2) (a) charitable or not for profit organization</i>	91% - Class 6	Lot AM3, Blk 55, DL 1, Plan VIP197B (4904 Argyle Street) Folio 001-0726-00	January 1, 2026 – December 31, 2027
Royal Canadian Legion Branch #293 <i>224 (2) (a) charitable or not for profit organization</i>	100% - Class 8	Lot A, DL 1, Plan 56012 (4680 Victoria Quay) Folio 001-3579-00	January 1, 2024 - December 31, 2027
Uchucklesaht Capital Assets Inc. <i>224 (2) (e) Partnering agreement providing a municipal service (Park)</i>	As outlined in bold on Schedule A-4	Lot A, Block 104, DL 1, Plan VIP197D (DD 375781) of Lots 9, 10, 11 and 12 (Easterly 72') and Block 104, DL 1, Plan VIP197D Westerly 53' of Lots 9, 10, 11 and 12 of Block 104, Plan 197D (5201 and 5231 Argyle Street) Part of Folio 001-1144-10	January 1, 2024 - December 31, 2027
Western Vancouver Island Industrial Heritage Society (Portion of old Arena - 9 th Ave.) <i>224 (2) (a) charitable or not for profit organization</i>	100%	Lot 1, DL 1, Plan 14815 (3250 9 th Avenue - Portion of Old Arena) Folio 001-3380-03	January 1, 2024 - December 31, 2027
Port Alberni Drug & Alcohol Society ADAPS <i>224 (2) (a) charitable or not for profit organization</i>	100% - Class 6 Land 91% - Class 6 Improvements	Lot A, Block 171, DL 1, Plan VIP1603 (3819 9 th Ave) Folio 001-1886-00	January 1, 2024 - December 31, 2027
Kuu-us Crisis Line Society <i>224 (2) (a) charitable or not for profit organization</i>	92.3% Folio 001-0156-00	Lot 1-2, DL 1, Block 14, Plan VIP197E (4589 Adelaide St) Folio 001-0156-00	January 1, 2024 - December 31, 2027

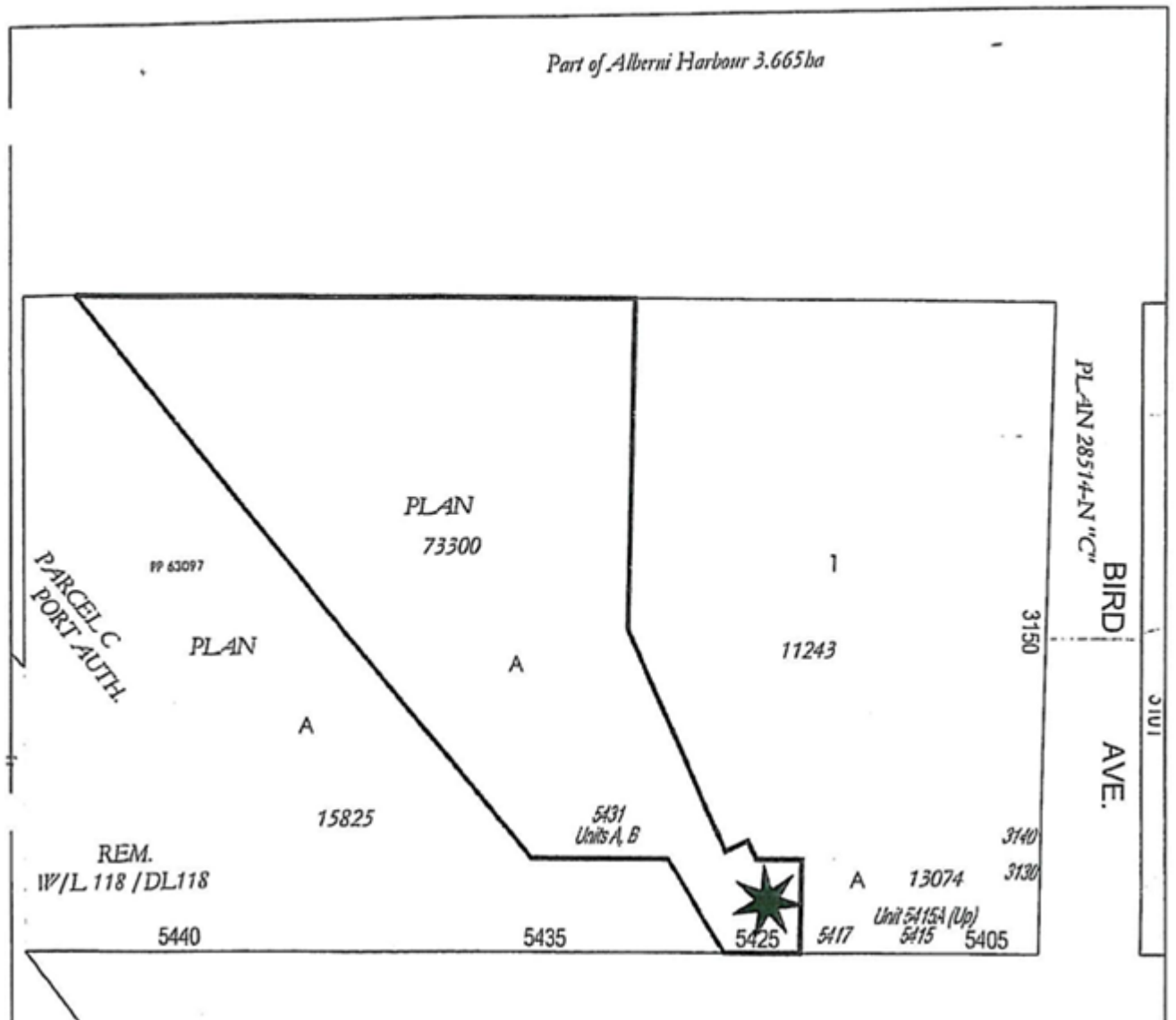
SCHEDULE A – 2.1



SCHEDULE A – 2.2



SCHEDULE A-3



SCHEDULE A-4



Parking Area ~ 566.5 m²
Park Area ~ 998.5 m² (Permissive Tax Exemption area)
Total Property Area ~ 1565 m²

Lease Area - Parking Portion