

Comox Valley Naturalists Society

November 2016 Newsletter



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President's Message

Politics, Charities, and the Tax Code

By *Jim Boulter*

Comox Valley Nature is registered with the Provincial Government as an incorporated society, and with Canadian Revenue Agency (CRA) as a charity. In the process of reviewing our Constitution and Bylaws to meet the new BC Societies Act, I ended up doing some research into the Federal Income Tax Act (R.S.C., 1985, c. 1 (5th Supp.)), which is current to Oct. 11, 2016. I was looking for two items in this huge document; one was simple and the other much more complex. The first task was finding the amount CVN as a charity has to spend each year, and the second was to determine how involved a charity can be in politics before CRA can pull their charitable status. Please note that I am not a tax lawyer, and that while I believe I am correct in my interpretation of the clauses I have researched, so I may have overlooked some of the finer details in the Act.

Charities in Canada are required to spend certain amounts every year based on their assets and income. The *Distribution Quota*,¹ as it is called, is set out in Subsection 149.1(1) of the Act, and for CVN is around \$3,500 a year, as long as we keep our total assets below \$100,000. This money has to be “substantially” (90% or larger) spent on the charitable purposes of our Society, while 10% or less may be used for permitted political activities. Charitable uses of CVN funds would include

the Bursary, hall rentals, operating expenses, and so on. The remaining amount may be spent on certain forms of “*Political Activities*” and this is where things get complicated.

The CRA has defined *political activities* as those which explicitly call for the retention, opposition, or amendment of a law, policy or government decision.² This may involve direct *political action* when the recipient of the message (for example, a newspaper ad) is a politician, and candidate or a political party. If the target audience is the public or our own membership, and expressed in any media, it is still an activity but not considered an action. An additional activity was added in 2012 regarding gifting monies to a *qualified donee*, where this money is intended to support the receiver’s political activities. This was the controversial clause that allowed the former Federal Government to strip a society of its charitable status if the society donated more than the permitted amount of money to a third party to perform political activities. Interestingly, if the society made a direct “representation” to the elected politician (for example, visited the MP’s office) this might not be considered a political activity.

Within the realm of political activities, the Act defines acceptable and prohibited activities. The main issue with most of the prohibited activities revolves around partisan politics—singling out a separate candidate, politician or political party for targeting. Examples of this would be throwing support behind Party A, or opposing Candidate B for any reason. This came up during the recent BCN Conference, when BCN wanted CVN to have an elected politician speak at their AGM. The Conference Committee felt that the politician’s presence would be political, as he represented a specific party, and was unlikely to keep his remarks to apolitical items like conservation or the environment.

A second example would be to publicly report the voting record of a City Council Member. CVN could not target

an individual (for example, “Councillor X voted nay on 78% of the issues”) We could, however, state all the members voting records on some conservation issue. The targeting activity falls afoul of the principle of misleading, false or inaccurate statements, as it could be considered misleading if all the voting records were not provided. Maybe the rest to the Council members voted nay more or less often than Councillor X.

After the outright prohibited items are removed, there is a second set of hurdles to jump over. These concern the need for the political activities to be “connected” to the charity’s purpose, “subordinate” to its purposes, “well-reasoned” (that is, methodically and objectively fact-based, and addressing serious arguments to the contrary), free of information known to be false, inaccurate or misleading, and “non-partisan.” If all of these five items can be met, then a charity is acting within its rights.

By way of examples, CVN could take out an ad to promote changes in the species-at-risk legislation, but not do the same on supporting improvements in public education, as this is not connected to our purpose as stated in our Constitution. Likewise, we could support funding for a Nature House, as subordinate to our purposes, but not funding for the school boards, unless we targeted conservation education.

Non-partisan support or opposition is a blanket issue, and a lot harder to sort out. My reading is that we could support an individual, say MP X from the A Party, stating our support only goes as far as “increasing preservation of urban forests”, but not that our support is for the complete platform or Party A or MP X. The intent seems to be to divorce individual policy/platform issues from the larger party policies and platforms. We could, maybe, support a Registered Biologist who supports a conservation vision, even if her party, in general, does not support conservation. Or something like this can go to law court for determination.

So, how are charities doing?³ Searching the CRA website for “annulled”, “revoked” or “sanctioned” charities was a chore I spent only a short time on, but some numbers that did show up were these: There are about 86,300 registered charities in Canada, with 2 charities annulled (deemed never to have existed) since 2010.

About 125 charities have been revoked due to an issue found during a CRA audit since 2012, with a typical CRA audit summary like this:

“...(CRA) audit has revealed that ... (the Organization) was not complying with the requirements set out in the Income Tax Act. In particular, it was found that the

Organization did not keep adequate books and records to support its reported revenue and expenditures, or to support its charitable activities.... it is the CRA's view that the Organization no longer meets the requirements necessary for charitable registration.”

Although the minutiae of the of each of these charities was not fully given in the summary, any failures to comply with the political activities would most likely appear as an audit issue.

How is CVN doing in this respect? I am happy to report that I believe we are well within the bounds set by CRA, at least as far as I can see through the fog of the legalese. Like well-behaved livestock, we have managed to stay well away from the electric fence that surrounds our charitable paddock. Now, if only I can condense this down to four sentences in a policy statement, I will be happy.

1. Terms in italics and underlined are explicitly defined in the Act.

2. Self-assessment tool, <http://www.cra-arc.gc.ca/chrts-gvng/chrts/cmmnctn/pltbl-ctvts/slf-ssmnt-tl-eng.html>

3. Charity Listing CRA: <http://www.cra-arc.gc.ca/chrts-gvng/lstngs/menu-eng.html>



Zoom!

By Glen Chilton

This article is reprinted with the kind permission of the author from his website www.glenchilton.com. Dr. Chilton is a biology professor at James Cook University in Australia. His main areas of study are ornithology and avian behavioural ecology. Visit his site for a full biography, and to enjoy his weekly column, *A Traveller's Guide to Feathers*, in which he summarizes recent bird research in approachable language.

According to its website, Adolfo Suárez Madrid-Barajas Airport in Spain is "One of the airport capitals of the 21st century." How exciting! Its four runways have a combined length of 15.5 km (9.6 miles). Four terminals provide for 71 airlines serving 182 domestic and international destinations. Forty-six million passengers used the airport in 2015, which is more than 126,000 travellers each day. All those busy people, and a few birds.

In recent years, the impact on wildlife of noise created by human activities such as traffic and construction has become a topic of considerable interest. Birds in particular seem to be vulnerable to disturbance by human-created noise, if only because many birds use acoustic cues to help avoid predation. What better situation to study the impact of noise on birds than the noisiest spot of all – a busy airport?

In a recent publication, Ignacio Klett-Mingo and Diego Gil of the Universidad Politécnica de Madrid, and Ignacio Pavón of the Museo Nacional de Ciencias Naturales described the results of their study of aircraft noise at Madrid-Barajas airport on the local birdlife.¹ The airport is bordered by a river and a woodland, home to a substantial bird community. When arriving and departing airplanes pass the woodland, peak noise levels can exceed 85 dB. This level of noise is apparently sufficient to cause permanent hearing damage in humans after just eight hours of exposure.

Klett-Mingo and his colleagues placed six bird feeders in the study area, stocking them with peanuts. They documented the behaviour of Great Tits using video recorders placed close to the feeders. Birds living next to a busy airport runway are unlikely to be surprised when an airplane arrives or departs, but do these events disrupt their lives?

Klett-Mingo et al. found that tits changed their behaviour significantly as airplanes passed by. Birds spent less time feeding and more time with their heads up, scanning their environment, spending almost twice as much time

being vigilant when aircraft noise was greatest. It seemed as though tits found it necessary to be more vigilant when their world got noisy.

This isn't surprising. Great Tits, like many other birds, rely on acoustical signals to help warn them about potential predators. For instance, some birds produce alarm calls in threatening situations, allowing other birds around them to respond in an appropriate way. When lots of individuals are watching for danger, these signals can allow each of them to spend less time being vigilant, and more time foraging. When things get too noisy, the value of these social signals is lost, and each individual needs to be more wary.

The lost foraging time might be particularly harmful in winter when days are shorter and food is less available. Beyond food challenges, Klett-Mingo speculated that repeated loud noises might increase physiological stress in birds living near runways. Perhaps the increased vigilance by individual tits cannot fully compensate for aircraft noise, resulting in an increased risk of predation, particularly if the noise leads to distraction.

Diego Gil explained to me that there are many bird predators in the study area, including Eurasian Sparrowhawks. The main cause of this abundance is likely the absence of hunting pressure around the airport, but it is also possible that airplane noise makes potential victims more vulnerable, and so the habitat is more valuable for foraging by predators.

Birds do not wear noise-cancelling headphones. Wouldn't it be interesting to know whether Great Tits exposed to the roar of aircraft at Madrid-Barajas Airport suffer hearing loss?

Klett-Mingo, J. I., I. Pavón and D. Gil. 2016. Great Tits, Parus major, increase vigilance time and reduce feeding efforts during peaks of aircraft noise. *Animal Behaviour* 115:29-34.



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Where Does Carbon Belong?

By Sharon Niscak

Around the world, people are concerned with climate change. An increase in carbon dioxide in the atmosphere is attributed to be the driving force of “global warming”. In the past century, changes to the mode of transportation, resource extraction, especially oil and gas, changes in agricultural practices, and the removal of the forests and grasslands that clothed the land surfaces have escalated. Prior to the industrial age, the atmospheric carbon dioxide baseline was 280 parts per million. On November 1, 2016 the Mauna Loa Observatory in Hawaii reports the measurement to be 402.16 ppm.

In the interconnected carbon cycle, the carbon dioxide in the air is incorporated into living tissue through photosynthesis and returned through the decay of organisms and respiration. Carbon is also a component of living organisms, the oceans and fresh water systems, the sediments and the Earth’s mantle and crust. The natural flow of carbon through these reservoirs is mostly balanced and stable, that is before intense human activities disturbed the flow of carbon cycling.

Where does this increased atmospheric carbon belong? A quick search notes: The terrestrial biosphere includes the organic carbon in all land-living organisms, both alive and dead, as well as carbon stored in soil. About 500 petagrams of carbon (PgC)* are stored above ground in plant biomass and other organisms, and about 2,000 PgC are held in soil (Janzen 2004). About a third of soil carbon is stored in an inorganic calcium carbonate. Calcium carbonate is also a component of the karst systems supporting aquifers and also of coral reefs.

We are in the midst of a carbon cycle crisis and it is essential to look beyond the current issues set by arbitrary disciplines. It is essential to understand how the carbon cycle weaves through our forests, our fields and skies. And realize that the carbon that we extract from the ground, the forests that we demolish, the fields that we plow, and the livestock we choose to raise contribute to this crisis.

Most people are aware that burning fossil fuels that were buried deep in the earth’s surface releases carbon into the atmosphere. Fewer people are aware of the sizable amount stored in the living universe beneath our feet. It is estimated that we have lost somewhere between 50 and 80 per cent of our top soil. Plants take in carbon

from the air and deposit a considerable amount in their roots and transfer it to the organisms living in the soil.

When the soil is plowed, carbon is released into the air. Today less than 3 per cent of the tallgrass prairie that was present when settlers arrived remains. The disruption and loss of the indigenous flora, which is often replaced by cattle, feed crops for cows, and commodities such as palm oil, is happening throughout the Earth. According to WorldWatch Institute, livestock and their by-products account for at least 32,000 billion tons of carbon dioxide per year, or as suggested 50 per cent of greenhouse gas emissions (Goodland, R. A.). In the USA, 70 per cent of agriculture crops are feed for cows that also produce methane, which adds more carbon to the atmosphere. Along with the burning of forests, wood and fossil fuels, agricultural practices have released billions of tons of carbon dioxide into the air.

* 1 PgC = 1 billion tons of carbon = 3.7 billion tons of CO₂

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A Good Season for Slug Watching

By Jocie Brooks

Late fall and winter can be a challenging time for naturalists. It can be too wet to go birding, the plants have finished their last bloom, and most mushrooms have melted into mush. The wet months are, however, an excellent time for slug viewing! These peaceful creatures glide silently through the rainforest and leave a glistening trail behind. In my mind, slugs are just as iconic of the west coast as Orcas, salmon, and giant trees.

Getting down to slug-level you will notice that slugs have two pairs of tentacles, the upper, longer pair of tentacles have eye spots at the tips which are sensitive to light, shadow, and movement. The lower pair of sensory tentacles has chemoreceptors that help the slug navigate and find food. Beneath the lower pair of tentacles is the slug's mouth with a scraper-like tongue or radula that is lined with rows of tiny teeth that it uses to consume fungi and plant and animal detritus. Just behind the head is a raised area called the mantle, which covers the vital organs, and the back part of the slug is its tail. The "foot" is the bottom of the slug, and wave-like motions along the length of the foot propel the slug forward. Slimy mucous, secreted from a gland in the tail, helps the slug glide easily over varied terrain. Slugs and snails are Gastropods, which translates from Greek as "stomach-foot" referring to the stomach (under the mantle) that is positioned over the foot. Gastropods are grouped under the larger umbrella of soft-bodied Molluscs.

Slugs are hermaphrodites, possessing both female and male genitalia. This ensures reproductive success when the chances of finding a mate can be few and far between. Some slugs also have the ability to self-fertilize if a mate doesn't materialize. Slugs can have elaborate courtship rituals; the most dramatic is the giant garden slug, which mates late at night while suspended from a thread of mucus.



Banana slug.

Photo: Jocie Brooks

The most common slug in our area is the banana slug (*Ariolimax columbianus*), which may be pure ochre-yellow or dotted with decorative black spots like an over-ripe banana. Occasionally white (albino) and dark forms of banana slugs can be found.



Yellow-bordered tailedropper

Photo: Jocie Brooks

Another smaller native slug to look out for is the yellow-bordered tailedropper (*Prophysaon foliolatum*), which has a net-like pattern on the tail, a yellow-bordered mantle and some fine black stripes on the head. The tailedropper can self-amputate the back section of its tail if attacked.

Wetland Restoration Project

Autumn Update

By Frank Hovenden



Chocolate arion.

Photo: Jocie Brooks

The most frequently encountered slug introduced from Europe is the chocolate arion (*Arion rufus*) which can be identified by its wrinkly tail. The chocolate arion varies in colour and may be black, brown or reddish.



Giant garden slug.

Photo: Jocie Brooks

The most distinctive garden slug is the giant garden slug (*Limax giganteus*), with a striped tail and spotted head.

Slugs sometimes turn up in unexpected places. Naturalist Betty Brooks recently noticed a shiny trail of slime across her living room carpet, and discovered that the culprit was a small slug that came in on a potted plant she had brought in for the winter. Long time CVNS member Norma Morton recalled how she found a slug in a soup pot she'd put outside to cool when she and her husband Keith lived off the grid up the Tsolum River. "The slug had made a sort of foamy trail in rings on the surface of the soup. There was nothing else to eat for lunch, so I just scooped out the slug, stirred up the soup and served it to Keith. He never knew the difference!"

To read more about slugs, check out *The Land Snails of British Columbia* by Robert Forsyth.

The wet Autumn has put a damper on our outdoor work, but we did manage to complete some work before the deluges started. In the Airpark we planted native bulbs of camas and Hooker's onion. This was done on the site where we had one of our solarization plots. This technique uses clear plastic placed over the ground in the hottest part of the summer. The plants underneath are cooked by the high temperatures which destroy the seed bed of these plants as well. These were not as successful as we hoped in killing the non-native plants on two sites. This may be due to the somewhat cooler and wetter summer weather. Regrowth was observed within a month of removing the plastic. We may modify this technique and try it again next year.

We did our final cut of Himalayan blackberry in selected parts of the Airpark for a total of six cuts this year. The regrowth is definitely much weaker and we plan on continuing this next year. If our past experience with knotweed is any indication, it may take another two years of this continuous cutting to eliminate the blackberry from these sites.

Project coordinator Murray again organized a successful shoreline cleanup on September 25th at the Courtenay River Airpark. Eight volunteers combed the area, and again filled many garbage bags. In addition to the usual sort of stuff (336 cigarette butts, 229 short pieces of rope) we found 2 sleeping bags, 25 pieces of clothing – mainly shoes – and a jock-strap. Thanks to all those who helped.

In August we toured the old Fields Sawmill site with Project Watershed. They are doing some basic engineering and biological surveys of the site this summer. Their long-term goal is to restore this site, and they have expressed their desire to have the involvement of Comox Valley Nature on this large project. This is very exciting stuff and we are only at the beginning.

Murray Little has been busy rescuing some of our most attractive wild flowers such as trilliums and fawn lilies. These plants were in the path of the new bridge being constructed over the Tsolum River to replace the old Bailey bridge. He organized 6 work parties, and between May and September rescued about a thousand corms. In addition, several other plants – including elderberry, ferns, and Hooker's fairy bells – were rescued. Most of these have been relocated to other sites using local volunteers from other groups. They have been relocated

so far to Puntledge Park, Morrison Creek, Mack Laing Park, Brooklyn Creek, Oyster River, Little River, and Millard and Piercy Creeks. Murray still has some, in pots, which have been spoken for next spring. Hopefully, we will be enjoying their blooms in the years to come.

We lost a few native plants at the Courtenay Railway Station site due to a mixup by a brushing contractor working for the City of Courtenay. The loss was minimal and the new Parks Manager Mike Kearns apologized for this error. We replaced the damaged plants and added some of the rescued plants from the Tsolum River bridge site.

Lastly, we would like to thank all the volunteers who came out to the work parties this year, giving nature a helping hand in the Comox Valley.



Wetlands restoration

Photo: Murray Little

Short Notes

Fran Johnson

Fran Johnson, a long-time member of CVNS, passed away on October 13, 2016, just before her 92nd birthday. Fran was also a founding member of the Macdonald Wood Park Society.

Nature Kids Update

By Jocie Brooks

Nature Kids is a group of 5-12 year olds and their parents who meet once a month to explore and learn about nature in our local area. In August, the group chiseled the shale along the banks of the Puntledge River in search of fossils with Pat Trask from the Courtenay Museum. In September, we played a nature bingo game

in the forest by Morrison Creek near Ecole Puntledge Park, and took a walk through Morrison Park, finding many slugs and slime moulds. We met at the William's Beach Forest in October for a mushroom walk and enjoyed fanciful fall fungi including large rosy-capped russulas, elfin saddles, and red and white-flecked amanitas.

Upcoming plans include a visit to the Errington Rescue Centre in November and the Kids Christmas Bird Count and potluck in December.



Nature Kids fossil hunting

Photo: Jocie Brooks



Nature Kids forest walk

Photo: Jocie Brooks

World Community Film Screening: Sonic Sea

There's something going on just below the surface. Too much! Sonic Sea, an award-winning 60-minute documentary, will screen **Tuesday, November 22** at 7:00 pm at the Stan Hagen Theatre (North Island College). The film reveals how the extremely loud noise from commercial ships, oil and gas exploration, naval sonar exercises and other sources has transformed the ocean's delicate acoustic habitat, challenging the ability of whales and other marine life to prosper and ultimately to survive.

"March 15, 2000 was the day of infamy as far as I'm concerned," exclaims Kenneth C. Balcomb, a whale researcher and a former U.S. Navy officer who was living in the Bahamas. On that day, Balcomb and his team discovered whales swimming too close to the shore. Eventually, various groups of whales ended up beached. According to a joint report published through the Woods Hole Oceanographic Institute, necropsies of the whales revealed that they had experienced some sort of acoustic or impulse trauma that led to their stranding and subsequent deaths.

Narrated by Academy Award-nominated actress Rachel McAdams, the film features interviews with marine ecologists, ocean life experts, and wildlife activists, including Grammy-Award winning musician Sting. Sonic Sea uncovers how better ship design, speed limits for large ships, quieter methods for underwater resource exploration, and exclusion zones for sonar training can work to reduce the noise in our oceans and stop the deaths of our ocean's beloved creatures.

Admission is by donation. Everyone welcome. For more information, phone 250-337-5412.



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Upcoming CVNS Activities

Volunteers to lead walks are heartily welcome. Please volunteer to be a guide.

General Instructions for Field Trip Participants:

- All walks are club events and reserved for members only, unless otherwise stated. Typically, one walk each month is opened to the public.
- Car-pool at the Old Church Theatre, 755 Harmston Avenue in Courtenay, or meet guides at trail heads, unless otherwise announced (check the President's weekly e-mail announcements). Arrive at the meeting area 10 minutes prior to the appointed time.
- Wear clothing and footwear suitable for the conditions.
- Bring water and a snack.
- No dogs please.
- Share travelling expenses when car-pooling.

Schedule

This schedule lists only the walks confirmed to date, and some details are not yet available. Please check the website and watch for e-mails.

Saturday, November 19: (Public Walk) Maple Lake. Meet at Harmston at 9:00 am or at trail head at 9:15. The trail head is at the end of Minto Road (off Comox Valley Parkway, just past the gravel pit. Keep right past the old graveyard, and under Highway 19. Leaders: Loys and Alison Maingon.

Sunday, November 27: Goose Spit. Meet at DND entrance. Leader: Loys Maingon.

Sunday, December 4: Kye Bay. Meet at Kye Bay parking lot. Leader: Loys and Alison Maingon.

Reminder for Field Trip Leaders

All field trip participants who are non-members must sign the waiver recognizing that there are risks inherent in all outdoor activities.

About the Society

Note the new e-mail addresses for the Birding and Botany groups.

Website

comoxvalleynaturalist.bc.ca

General E-mail Address

coordinator@comoxvalleynaturalist.bc.ca

Mailing Address

Comox Valley Naturalists Society
Box 3222
Courtenay BC
V9N 5N4

Board of Directors

President: Jim Boulter

(coordinator@comoxvalleynaturalist.bc.ca)

Past President: Loys Maingon

Vice-President: Jarrett Krentzel

Secretary: Gabriel Baubaiges

Treasurer: Isabella Erni (TreasurerCVNS@gmail.com)

FBCN Director: Sharon Niscak

Group Leaders and Other Volunteers

Membership Secretary: Maris Ratel

Birding: Dave Robinson

(birders@comoxvalleynaturalist.bc.ca)

Botany: Karin Franzen, Alison Maingon, Joel Kositsky

(botany@comoxvalleynaturalist.bc.ca)

Families Group: Jocie Brooks, Rene Jorgensen

Photography: Terry Thormin

Conservation: Norma Morton

Wetland Restoration: Murray Little

Garry Oak Restoration: Loys Maingon

Swan Count: Ernie Stefanik, Krista Kaptein

Comox Valley Conservation Strategy liaison: Murray Little

Trip Planning: Joyce Bainbridge

Bursary: J. Harrison, M. Stewart, K. Wilkinson

Website: Jim Boulter, Isabella Erni, Krista Kaptein

Facebook: Jillian Jones

Newsletter Advertising: Kathie Woodley

Newsletter Editors: Sharon Niscak, David Orford

Constitution

Available in PDF form on this web page:

<http://comoxvalleynaturalist.bc.ca/about-us/>

Membership

One adult: \$30; Family: \$40;

Junior (12-17): \$10; Student (18-22): \$15

Pay on website using PayPal, or mail cheque (payable to Comox Valley Nature) to:

CVNS Membership Secretary

314 Aitken Street

Comox BC

V9M 1N4

Receipts are provided at meetings, or include a self-addressed stamped envelope.

Membership fee is due January 1. If not paid by March 30, names are removed from the CVNS and BC Nature lists. New memberships started after September include the following full calendar year.

Change of address, phone number or e-mail: Please advise the Membership Secretary.



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Meetings

Monthly general meetings are held on the 3rd Sunday of the month at 7:00 p.m. in the Florence Filberg Centre, 411 Anderton Avenue, Courtenay.

June meeting: Potluck at a member's house.

No general meeting in July, August, or December.

Bird meetings: First Thursday of the month, 7:00 p.m. at the Filberg Soroptimist Lounge, Courtenay. For information, contact Dave Robinson.

Botany meetings: Second Monday of the month at a member's home, 12:00 p.m. An e-mail is sent prior to the meeting to confirm location and topic.

Botany walks (weather permitting) follow the meeting and are also scheduled at other times. To be included on the botany list, contact Karin Franzen or Alison Maingon.

Newsletter

The newsletter is published 3 times per year (March, June, and November). It is e-mailed to members, and is also available at the monthly meetings. If you wish to receive printed copies by Canada Post (within Canada), the fee is \$5.00 per year.

The newsletter depends on your contributions. Please consider contributing an article or note on any topic of general interest to other members—for example: natural history, conservation activities, trips, or unusual sightings. You can send your contribution by e-mail to newsletter@comoxvalleynaturalist.bc.ca.

We would appreciate receiving articles by the first day of the publication month.

All articles are subject to editing for grammar, spelling, length, and readability.