NO. 20-085

A BYLAW OF THE CITY OF VICTORIA

To provide tax exemption for lands or improvements which qualify for a permissive exemption under section 224 of the Community Charter.

Section 224 of the Community Charter provides that a Council, by bylaw, may exempt from taxation imposed under section 197 of the Community Charter certain lands and improvements or both, for the period and subject to the conditions stated in the bylaw;

Council wishes to exempt from taxation certain lands and improvements that are owned, held, or operated for the uses or purposes identified in section 224 of the Community Charter;

Notice of this bylaw has been given in accordance with section 227 of the Community Charter.

THEREFORE the Municipal Council of The Corporation of the City of Victoria enacts the following provisions:

1. This Bylaw may be cited as the "TAX EXEMPTION (PERMISSIVE) BYLAW, 2021-2022."

2. Each parcel of land described in Columns B and D of the Schedule to this Bylaw and any improvements on such parcel shall be exempt from taxation under section 197(1) (a) of the Community Charter for the term specified in Column C, on the condition that such parcel is used, held, owned or occupied by the organization named in the corresponding row of Column A of the Schedule.

READ A FIRST TIME the 17th day of September 2020.
READ A SECOND TIME the 17th day of September 2020.
READ A THIRD TIME the 17th day of September 2020.
ADOPTED on the 1st day of October 2020.

“CHRIS COATES”
CITY CLERK

“LISA HELPS”
MAYOR
<table>
<thead>
<tr>
<th>Owner/Occupier</th>
<th>Folio</th>
<th>Term</th>
<th>Legal Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Victoria Cool Aid Society</td>
<td>10738014</td>
<td>2021-2022</td>
<td>LOT A PLAN 20534 SECTION 4 VICTORIA</td>
</tr>
<tr>
<td><strong>PLACES OF WORSHIP EXEMPTIONS:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fung Loy Kok Institute of Taoism</td>
<td>12824001</td>
<td>2021-2022</td>
<td>LOT 111/112, BLOCK O, SECTION 31, ESQUIMALT, VIP549 (EXEMPTION NOT EXTENDED TO LEASED AREA)</td>
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<tr>
<td>Gurdwara Singh Sabha Society of Victoria</td>
<td>10744041</td>
<td>2021-2022</td>
<td>B SECTION 4 VICTORIA PLAN VIP2214 (EXEMPTION APPLIES TO PORTION OF PROPERTY BEING USED FOR WORSHIP)</td>
</tr>
</tbody>
</table>